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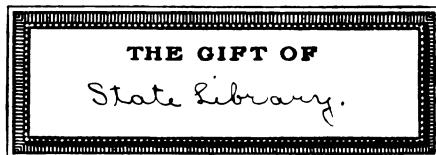
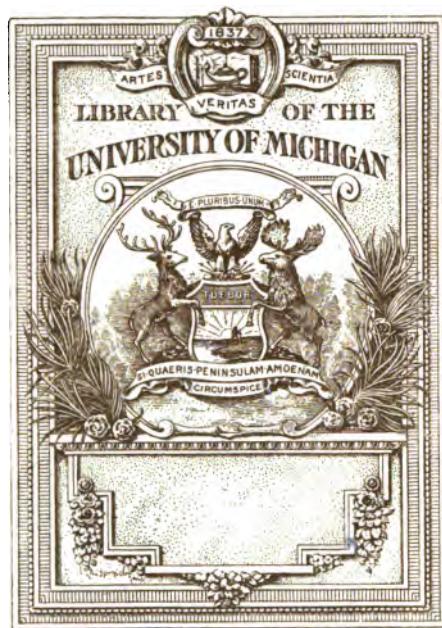
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**1914**

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FOURTH ANNUAL REPORT  
OF THE  
NEW HAMPSHIRE  
STATE TAX COMMISSION  
TAX YEAR OF 1914

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ALBERT O BROWN,  
WM. B. FELLOWS,  
JOHN T. AMEY,  
} Commissioners

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CONCORD, N. H.  
1914

 Printed by JOHN B. CLARKE Co., Manchester.

Bound by RUMFORD PRESS, Concord.

## **REPORT.**

CONCORD, N. H., November 2, 1914.

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### **CHAPTER 1.**

#### **A YEAR'S WORK.**

The labors of the tax commission during the present year, though they have been somewhat more arduous than before, have not differed greatly in character from those heretofore reported. The superior court has referred to it numerous petitions, arising in the different counties, for the abatement of taxes. Some of these have been heard and determined; some have been adjusted through the good offices of the commission and some are still pending,—the last awaiting the convenience of the parties for hearings.

In the report for 1911 at page 46 it is said, "The commission was established for the benefit and service of assessors rather than as a body to seek for faults and mete out punishment, and it invites the fullest coöperation on the part of all assessors in attaining the common end of full compliance with the law." This invitation has never been accepted with as little reserve as during this year. It would be interesting to know how many of the seven hundred and odd assessors in the state have called at the office in the state house, or upon the commissioners elsewhere for conference and counsel. It is safe to say a large majority has done so. To all assistance has been freely rendered, except in those instances where the requests were for valuations of specific pieces of property. In such cases the correct method has been explained and the result left with the local officials where it belongs.

For the accommodation of people in some of the lower counties an office was opened in the spring and has since been maintained, without expense to the state, in the Amoskeag Bank Building in Manchester. It has proved a convenience to many whose route would otherwise lie through that city and to many who go there primarily on private business. This office has also been used for hearings. The people in the upper counties have in a large degree been accommodated at Lancaster, and the long trip to Concord rendered unnecessary in many instances.

In December the commission attended the two days' conference of the New England State Tax Officials at the State House in Boston. Many subjects relating to taxation were discussed by the members and by others who were invited to participate.

On the twenty-first and twenty-second days of January the Association of New Hampshire Assessors, of which the commissioners are members, was in session at Manchester. It was an educational meeting. Assessors from nearly all of the cities and selectmen from all sections of the state were in attendance. The matters discussed were in the main those that pertain to the assessment of taxes as a practical proposition. Papers were read, addresses delivered, notes compared, methods explained and experiences related. Nothing could be more encouraging than to see the assembled tax officials of the state engaged in working out their common problems.

Beginning with the Thursday after the annual town meetings in March tax conferences were held successively in Concord, Keene, Claremont, Lebanon, Woodsville, Plymouth, Laconia, Berlin, Colebrook, Ossipee, Dover, Portsmouth and Manchester. These meetings were attended by more than nine tenths of all the assessing officers in the state, and a surprisingly large number took part in the discussions. It is believed that the local assessors are now much more familiar with their duties than at any previous time.

The work of local appraisal and assessment beginning

April first was completed for the most part in about three months, and altogether in four. Meanwhile the commission was attending to its duties of supervision. It has previously prepared and distributed inventory blanks in the new form required by the legislation of 1913.

As the inventories were returned by the cities and towns they were accepted and the results tabulated, or they were returned for correction or reappraisal as circumstances demanded.

In July blank returns were sent by the commission to 227 public service corporations, and in September, upon investigation, it was found that 180 of them were taxable here. Their property, after hearing those that desired to be heard including most of the larger concerns, was assessed accordingly. Then followed several re-hearings, some of which resulted in a partial abatement of taxes and some of which did not.

Then came the preparation of the matter for this report and the supervision of its publication.

Throughout the year the commission has endeavored to answer all inquiries received by mail, a task of no small magnitude and requiring in many cases much research.

Conferences have been held in many of the cities and towns with the assessing officers and the tax payers affected by their action.

Much field work has been done in the different sections of the state. This has generally been performed by the commissioners themselves or by one or two of them, and consequently very little extra expense has been incurred. The commission has thus been enabled to live well within its means, as will appear from an examination of the following table:

#### EXPENSES OF COMMISSION.

September 1, 1913, to September 1, 1914.

Salaries .....	\$8,000.00
Clerical expenses .....	800.00

## FOURTH ANNUAL REPORT

Expenses of commissioners .....	786.90
Incidentals, printing, expense of inventory books and blanks for towns and cities, etc.....	1,182.96
Printing report .....	465.56
	<hr/>
	\$11,235.42

Appropriation, \$13,500.

## CHAPTER 2.

## INCREASE IN PUBLIC EXPENDITURES.

No power has constituted the members of the tax commission guardians of the public in respect to expenditures for the support of government, and they have no disposition to assume that role. Nevertheless, "economy being a most essential virtue in all states," and it being "the duty of legislators and magistrates \* \* \* to countenance and inculcate the principles of \* \* \* economy," all as set forth in the constitution of this state,\* the commissioners believe themselves to be amply justified in urging, as they have so often urged before, the importance of this subject upon the voters of the state. The public revenue, state and municipal, is the voters' business and they are responsible, directly or indirectly, for every extravagance affecting it from the inception to the termination of the fund.

Every compulsory contribution levied by public authority upon people or property is in the broad sense of the term a tax, nor is it made less obnoxious or burdensome if called a fee or a fine. In the figures that follow therefore, all fees, fines, and other exactions, if any, are included with the taxes upon polls and estates. To illustrate the comparative importance of the two classes, it may be said that the taxes upon polls and estates represent about 95 per cent and all other income about 5 per cent of the total revenue of the state, and of the counties, cities, towns, districts and precincts therein.

Taxes as defined above have increased by leaps and bounds in recent years. In 1903 the sum of all the taxes assessed by and within the state of New Hampshire was \$5,373,420.22; in 1913 it was \$8,765,039.07, an increase of \$3,391,618.85,

\*See N. H. Const., Bill of Rights, (Art.) 36th.  
N. H. Const., Part Second, [Art. 82 (83)].

or 63 per cent, in ten years. But these figures do not adequately represent the velocity the upward movement has now attained. To show that it is necessary to divide the ten-year period: The levy in 1908 was \$924,388.79, or 17 per cent greater than in 1903, while that in 1913 was \$2,467,230.06, or 39 per cent greater than in 1908. By so much did the advance in the last half of said period exceed that in the first half. These figures will be the more alarming if it is remembered that while taxes already sufficiently heavy were advancing 63 per cent, the population of the state increased only about 4½ per cent, and while the one was advancing 39 per cent, the other increased only about 2¼ per cent.

It is instructive to study the subject from another angle. In the ten years from 1904 to 1914, both inclusive, the annual increase in all taxes defined and limited as above was as follows:

1904 .....	\$34,459.91
1905 .....	286,590.14
1906 .....	115,468.39
1907 .....	411,257.46
1908 .....	76,612.89
1909 .....	539,995.97
1910 .....	787,565.31
1911 .....	215,848.50
1912 .....	296,216.85
1913 .....	627,603.43

The average yearly increase for the whole period was \$336,561.85. The upward trend is more plainly shown, however, by dividing, as before, the ten-year period in the middle and considering the halves separately. For the first five years the average annual increase was \$184,877.76; for the last five years it was \$493,446.01. It is surely pertinent to consider how long the little state of New Hampshire, almost stationary in wealth, can sustain a tax already burdensome and increasing at the rate of practically half a million

dollars a year without crippling her industries and impoverishing her people. Plainly it is a condition not calculated to attract capital from without the state or to encourage business within the same.

From the per capita standpoint the situation is not less disturbing. In 1903 there were assessed \$12.88 in taxes for each man, woman and child in the state. Five years later there were assessed \$14.75 for each individual, and in five years more \$20.09. If in 1913 taxes had been equally distributed among all the people it would have meant a burden of \$100 for each family of five members. Though in reality there was little such equality in the assessment there was much in the payment. The fact is that those who occupy, use or consume property, no matter who owns it, are those who in the last analysis pay most, if not all, of the taxes thereon. If the wage earner or the man of limited means understood he was in reality paying something like \$100 a year in state and municipal and half as much more in federal taxes for the government of himself, his wife and three children his influence and his vote would more frequently make for economy in appropriations and expenditures than heretofore.

No statistics for the year 1914, appear in the above paragraphs for the reason that they are not yet at hand except in part.

### CHAPTER 3.

#### TENURE OF OFFICE; SELECTMEN AND ASSESSORS; EXEMPTION OF MANUFACTURING ESTABLISHMENTS.

The prevailing thought in the business world as well as in the management of governmental affairs is that length of service tends to efficiency, other things being equal.

This is evidenced by the general custom in towns of re-electing town officers, though the custom is not sanctioned by law.

The official term of the selectmen in the two hundred and twenty-four towns of the state expires annually at the March elections, and it may well happen that between sunrise and sunset of a second Tuesday of March the entire management of town affairs in the state shall pass into the hands of absolutely inexperienced persons.

That it does not so happen is due to the recognition of the folly of such procedure.

Local revolutions do occur, and while no argument can be made against the retirement of an inefficient or dishonest officer, yet the retirement of the whole board of selectmen for personal or political reasons solely is not for the best interests of a town.

Partisan politics enter less and less in the concerns of towns, but if a party wished to take advantage of a political upheaval they could do so within a reasonable length of time if the term of a selectman continues three years and but one person is elected each year.

A method which will insure the retention of two experienced men on the board at all times is beneficial, as appears in towns which keep in office a part or the whole of a board year after year.

If it is argued that no change of the law is necessary since the custom of long terms is so general, it may be said

that there is no assurance of a continuation of the custom, and a selectman cannot look forward to more than one year of service with any degree of certainty. While as a rule he does the work faithfully, he cannot outline a policy which requires time for its fruition.

Furthermore, one year's service hardly affords time for a passing acquaintance with the law directing and governing the duties of a town officer. Aside from the general management of town affairs the assessment of taxes is no light task and the law regulating the assessment and collection of taxes is far from simple.

It has been the observation of this commission since its creation in 1911 that better results in every way are manifest in towns and cities where a majority of the board of selectmen consists of persons re-elected to office.

The eleven cities of the state furnish good testimony in support of this assertion, although in two cities, Berlin (Laws 1897, c. 121) and Franklin (Laws 1893, c. 260), the boards of assessors, three in each city, are chosen annually by the city councils. In Berlin the assessors are chosen from each ward, while in Franklin ward lines are not considered in making the choice.

A two year's term prevails in Dover (Laws 1881, c. 256), where there are six assessors, one from each of the five wards and one at large, all chosen by the city council. Terms expire in rotation and three old members are continually in office.

In the following named cities the number of assessors is three, who are chosen without reference to ward lines for terms of three years by the city councils, except in the case of Portsmouth, where the election is by the people at the annual municipal elections, and the terms are made to expire so that two old members serve on the board each year: Keene (Laws 1883, c. 213), Laconia (Laws 1893, c. 241), Portsmouth (Laws 1909, c. 266), Rochester (Laws 1891, c. 241), Somersworth (Laws 1901, c. 209).

The three largest cities in the state, wherein is located nearly one third of the taxable property of the state and one third of the persons who pay poll taxes, have very recently sought legislation which provides for a six year's term for the three assessors in each city, the terms so overlapping that only one assessor is chosen at the same time. Reference is made to Concord (Laws 1909, c. 305), Manchester (Laws 1903, c. 314), Nashua (Laws 1913, c. 427).

In reply to an argument sometimes heard that a long term of office may fasten upon a town an incapable person, we do not hesitate to express a belief that the good sense of the voters of the state is ample guard against the election and continuation in office of three incompetent persons. If a mistake is made in one year it can be rectified in the following years by the choice of two competent men who will assume the complete management of affairs until the third person is deposed.

Ignorance of the law and of their duties is to be expected and is admitted, especially by untrained officials.

It is to afford the opportunity to become familiar with the law and its administration that the tax commission recommends a longer tenure of office for selectmen and the election of but one at a time so that two persons of some experience shall be constantly in service.

The enactment of the following amendment to section 5, chapter 43 of the Public Statutes would carry into effect the above recommendation.

**AN ACT IN AMENDMENT OF SECTION 5, CHAPTER 43 OF THE  
PUBLIC STATUTES RELATING TO THE CHOICE OF SELECT-  
MEN.**

*Be it enacted by the Senate and House of Representatives  
in General Court convened:*

**SECTION 1.** That section 5, chapter 43 of the Public Statutes be amended by striking out the first seventeen words and inserting the following: "Every town, at the

annual meeting in March, 1916, shall choose, by ballot and by major vote, three selectmen, one to serve for the term of three years, one for the term of two years, and one for the term of one year from the time of said election, and thereafter at the annual meeting shall choose, by ballot and by major vote, one selectman who shall hold office for the term of three years from the time of his election. The selectmen," so that said section as amended shall read as follows: SECT. 5. Every town, at the annual meeting in March, 1916, shall choose by ballot and by major vote, three selectmen, one to serve for the term of three years, one for the term of two years, and one for the term of one year from the time of said election, and thereafter at the annual meeting shall choose, by ballot and by major vote, one selectman who shall hold office for the term of three years from the time of his election. The selectmen shall manage the prudential affairs of the town and perform the duties by law prescribed. A majority of the selectmen shall be competent to act in all cases.

#### EXEMPTION OF MANUFACTURING ESTABLISHMENTS.

The tax commission inserted in the report for 1913 the following recommendation: "Another tax amendment might well occupy the attention of the Assessors' Association and that of the legislature. Under the present statute relating to the exemption of manufacturing establishments it is possible for one town to appropriate all the manufacturing business of other towns by holding out inducements that the latter are not permitted to offer. It has more than once happened that a prosperous manufacturing concern, the business life of a community, affording employment and trade to many people, has been induced by an offer of ten years of exemption from taxes to pull up stakes and move elsewhere. All manufactories are subject to such seduction except those that have once yielded to it or at least have been previously

exempted from taxation by some town.' Shoe manufacturers, owing to the comparative ease with which they can remove from place to place, are often not able to resist this temptation. The law should be amended so as to exclude from its benefits all concerns that have previously done business in this state, or at least all capital previously employed by them here. In this way it is believed that one species, and an especially harmful species, of tax dodging can be prevented."

The commission is now of the opinion that said statute should also be so amended as to confine the exemption to local taxes. The amendment of 1909 (chapter 166, section 1) provides that the valuation of the exempted property "shall be added to the valuation of all other property in the town to determine the total valuation for the purposes of state and county tax." Since this provision went into effect it has been the practice in some localities, notably in Manchester, to exempt from local taxation only, in which case the manufacturer pays the state and county tax. In other places the vote has been by mistake or otherwise made broad enough to include all taxes, in which case the city or town pays the state and county tax. In some instances suggestions by the assessors that the manufacturer, notwithstanding the amplitude of the vote, submit to the assessment of a state and county tax, have not been very graciously received. But freedom from city or town taxes, as the case may be, is thought to be all the preference over other taxpayers that good policy will justify.

In the opinion of the commission, therefore, Public Statutes, chapter 55, section 11, should be amended by inserting the word "local" before the word "taxation" in the first line, and also by striking out all after the word "previously" in the last line and inserting in place of the part stricken out the words "erected or put in operation or said capital in some way used in this state," so that said section shall read as follows: "Towns may by vote exempt from local taxation for a

term not exceeding ten years any manufacturing establishment proposed to be erected or put in operation therein, and the capital to be used in operating the same, unless said establishment has previously been erected or put in operation or said capital in some way used in this state."

## CHAPTER 4.

**REPORT OF DELEGATE WILLIAM J. STARR TO THE MEETING  
OF THE NATIONAL TAX ASSOCIATION, DENVER,  
COLORADO, SEPTEMBER 8 TO 11, 1914.**

*To his Excellency, The Honorable Samuel D. Felker, Governor of the State of New Hampshire, and to the Honorable Council:*

As one of the delegates named by you to attend the Eighth National Conference on Taxation, of the National Tax Association held at Denver, Colorado, on September 8 to 11, 1914, I have the honor to report as follows:

The permanent organization of the Convention was perfected on the afternoon of September 8 at the Brown Palace Hotel, Denver, and Charles E. Galloway, Chairman Tax Commission of State of Oregon, was chosen permanent chairman. Hon. Elias M. Ammons, Governor of Colorado, delivered a most pleasing address of welcome to the more than two hundred delegates present, and the generous hospitality which he extended was at all times in evidence during our visit, both from the Chamber of Commerce of Denver and its citizens generally.

The delegates who responded to the call represented forty-one states, several universities, many public service corporations and the Canadian provinces, and was said to be as representative a body of men interested in tax problems as has ever assembled in the United States.

Eight sessions of the Conference were held during the afternoons and evenings from September 8 to 11 inclusive, every one of which was well attended and many excellent papers were read, notable addresses delivered and reports presented covering every field of taxation.

Particularly instructing and illuminating were the discussions indulged in at each session, in which the views ex-

pressed by the reader of any paper were subjected to the acid test of searching analysis and free criticism. It mattered little how learned the treatise or how distinguished the author, there was some knight of taxation present who was ready to break a lance with him and to dissent with his views. This added immensely to the interest of the sessions, and an air of expectancy as to who next was going to "get his" kept the delegates on edge, and keen in attendance.

Particularly practical and full of common sense was the address of John T. Brown, county assessor of Mesa County, Colorado, on the "Coöperation of the County Assessor and Tax Commission," who quaintly depicted his efforts in securing proper appraisals of personal and real property from the owners in the first instance, and his later trials in procuring a just apportionment of tax values for his county from the Tax Commission. This read like a page out of the book of our New Hampshire Tax Commission during the first year of its work.

Hon. Samuel T. Howe, Chairman of the Kansas State Tax Commission, enlightened his hearers concerning the methods by which his state increased its tax valuation some \$300,000,-000 under an efficient tax commission.

Charles V. Galloway, Chairman of the Oregon State Tax Commission, where the initiative and referendum hails from, and other exact methods are born, candidly assured the delegates that in the matter of apportionment between the several counties, the State Tax Commission arbitrarily fixed the amount of money each county should pay of State Tax, without regard to the valuation returned by the county assessors.

The session devoted to a discussion of the Federal Income Tax was perhaps the most notable of the Conference, and brought out a splendid paper by Prof. Charles J. Bullock of Harvard University, in criticism of several of its features, especially directed against that portion which provides for the collection of the income at the source; and the spirited defence of its provisions by Prof. E. R. A. Seligman of

Columbia University, president of the National Tax Association, who plead that in all fairness a little more time should be allowed for trial of a brand new law.

Nearly every phase of the taxation problem in the several states and Canada was presented by paper, address, question, or discussion; taxation of mines and mineral lands, of irrigated lands, of express companies, foreign corporations, of securities and the single tax, each had their inning, with an able exponent to advance new ideas or propound new methods.

The spirit of the discussions, the eminence of the men attending connected with the administration of tax laws as public officials, college professors and representatives of the great corporations, the opportunity for exchange of personal views with acknowledged experts in taxation, together with the cordiality of the Denver citizens, and last but not least, the enjoyment of the many beauties and delights of Denver and the surrounding country, all conspired to make the visit of the delegates a most happy, and I believe, a most profitable one.

Very respectfully,

WILLIAM J. STARR.

ADDRESS BY ALBERT O. BROWN, CHAIRMAN  
STATE TAX COMMISSION, BEFORE THE ASSO-  
CIATION OF NEW HAMPSHIRE ASSESSORS, AT  
MANCHESTER, N. H., JANUARY 22, 1914.

COMMON METHODS OF VALUING PROPERTY FOR TAXATION.

*Mr. President and Members of the Conference:*

In the brief period of two years the association of New Hampshire assessors has justified its existence. It was organized to promote among its members and in general an understanding of the principles of taxation. In many ways, including investigation and conference as well as an "open forum" for the discussion of tax subjects, it has sought to accomplish its object. No influence in the same time has achieved more and none has greater promise. With these facts in mind, the tax commission, learning of the purpose of the association to hold this conference, appointed a meeting of the assessing officers at this time and place, thereby discharging an important duty imposed by the law of 1911.

My part in this dual meeting is to discuss briefly the common methods of appraising property, the usual measures of value, so to speak.

But there are requirements that come before the valuation of property in the order of time, without the observance of which just taxation is impossible. There can be no appraisal worthy of the name unless the assessor is a man of great integrity and independence of action. He must be without relatives, friends or neighbors in his official capacity, and even oblivious of himself. If he is going to throw another weight into the scale that belongs wholly to value, he may as well be ignorant as informed, and upon him my words will be wasted.

It is not every upright and independent man, however,

who has the mental equipment necessary for an efficient selectman or assessor. All-round good judgment is an indispensable quality. Business experience and familiarity with the market values of all kinds of property are important, and so is tact or the ability to deal with men without an excessive amount of friction. A taxpayer can be reasoned with and placated in most instances. As soon as he sees he has been treated with perfect fairness and his property assessed like that of everyone else at full value, there is likely to be an end of complaint.

Competent assessors cannot always be found ready made; men with the requisite qualifications and acquirements are frequently not available. In such cases those who are at hand need much training after taking office. These considerations among others should make for long terms or successive terms of office, and also for the practice of having but one new member come upon the board in any one year.

It is fortunate for the new men and the old men alike that they are not left to their unaided selves in the performance of the most difficult of their duties, the assessing of property. There are certain helps, certain familiar rules of evidence which though not absolutely controlling, make the task much easier than it otherwise would be. Of these, as already suggested, it is my purpose to speak.

Nothing is better settled in our law of taxation than the proposition that property should be assessed at its actual, just full, fair, real, true and market value. It is a saying of remote origin that a thing is worth what it will bring. Here, then, is popular recognition of the principle that the value of property is measured by the purchase price, or viewed from the opposite angle, by the selling price thereof; in other words, by what it will bring. The top price, if you please, is the test, and that without deduction for the cost of selling or for any other charge whatever.

In 1880 Chief Justice Doe, in an important case involving the assessment of the real estate of a railroad, said: "The difficulty in appraising this road is in estimating, upon a

variety of circumstantial evidence, what is the highest price it could have been sold for on the first day of April, 1879." Again, in the same opinion, he said: "For the purpose of taxation in 1853, it should have been appraised at the highest price it could have been fairly sold for on the first day of April of that year. For the purpose of taxation this year, it should be appraised at the highest price it could have been fairly sold for on the first day of April of this year." . . . This ruling can be found in *Railroad v. The State*, 60 N. H. 133, 140, 142.

At a much later period Mr. Justice Chase, in a case involving the taxable value of real estate, said: "Such value is the market value or the price which the property will bring in a fair market, after reasonable efforts have been made to find the purchaser who will give the highest price for it." For these words, see *Company v. Gilford*, 67 N. H. 514, 517.

Here are two cases in the supreme court of this state holding that the highest price for which property can be fairly sold fixes its value for taxation. Other cases confirm these, and none is in conflict with them. The question, therefore, may be considered at rest.

It is not apparent how any other view could prevail. The highest price obtainable is the point where the minds of the buyer and the seller, the one contending for a lower and the other for a higher price, meet. It generally indicates the market value of the thing sold, which is its full and true value within the meaning of the statute. The buyer and the seller are usually men who by occupancy or by observation and investigation have become thoroughly familiar with the property traded in and are therefore best qualified to estimate its worth. Their combined judgment is entitled to the utmost respect.

It is not necessary or even preferable that a sale should be at auction in order to furnish an acceptable test of value. A public sale has the characteristics of a forced sale, and no one knows this better than the bidders in attendance.

That the trend is away from the auction sale, at least as a

superior test of value, is indicated by the movement on foot in many states and already successful in some, to require the true consideration to be expressed in deeds of real estate or reported for the benefit of assessors. New Hampshire accepts the price brought at a fair private sale as representing the true value of the property sold, and through the courts of probate authorizes the estates of deceased persons and of those under guardianship, to be disposed of by that method as well as at auction. In fact, nowhere, as far as my investigation goes, is an auction price regarded as the exclusive or even the best test of market value.\* It is nevertheless important evidence and always to be considered.

Upon the authority of the statutes and the decisions of the court the tax commissioners have again and again, both orally and in writing, stated to the taxing officers the doctrine of full and true value as a requirement in the assessment of property, and of the highest price obtainable at a fair sale as a test of that value. This rule is believed to have been generally accepted and applied. Nevertheless there is observed in some quarters a tendency to modify it whenever property has brought more than the selectmen or assessors would give for it themselves or surmise it to be worth. It is unfortunate that this dangerous practice should prevail in the very class of cases where it is most harmful. Obviously the chief value of the rule lies in its capacity to lead to conclusions not otherwise easily reached. In the plainer cases where its utility is possibly no more than that of a mere check upon the judgments of the appraising officials, it is less im-

\* "The market value of an article or piece of property is the price which it might be expected to bring if offered for sale in a fair market; not the price which might be obtained on a sale at public auction or a sale forced by the necessities of the owner, but such a price as would be fixed by negotiation and mutual agreement, after ample time to find a purchaser, as between a vendor who is willing (but not compelled) to sell and a purchaser who desires to buy but is not compelled to take the particular article or piece of property." Black's Law Dictionary, (2d ed.) 761; *Company v. Gilford*, 67 N. H. 514, 517; *Muser v. Magone*, 155 U. S. 240, 249; *Company v. Franzell*, 109 S. W. 328, 333; *Kansas City v. Bacon*, 57 S. W. 1045, 1051; *Esch v. Railroad*, 72 Wis. 228, 39 N. W. 129, 130; *Sharpe v. U. S.*, 112 Fed. 893, 898; *Railway v. Woodruff*, 49 Ark. 381, 4 Am. St. Rep. 51, 55; *Company v. Neale*, 78 Cal. 63, 20 Pac. 372, 374; *Parmenter v. Fitzpatrick*, 135 N. Y. 190, 196-199; 15 Cyc. 685.

portant. Of course a light may be of slight service at midday, but it is indispensable to clear vision at midnight.

The reluctance to observe in some cases the test of the highest price obtainable at a fair sale may perhaps be attributed in part to the failure to appreciate the advance in values that is almost universal. The movement that is responsible for the present "high cost of living" is not confined to articles of food and clothing. It should be remembered that the taxable varieties of property have kept step with those that we eat and wear.

It is a curious fact that in almost three years of service as a tax commissioner there has not come to my knowledge a single instance of the rejection of an actual purchase price as a measure of value because the property appeared to have sold too low, and yet in the nature of things it must sell for a less sum than it is worth much more frequently than for a greater one. Forced sales are common, as, for instance, in a popular sense ordinary auction sales, and in a strict legal sense sales at auction upon executions, under mortgages and by administrators, executors, guardians and trustees in the settlement of estates. Private sales to some extent forced by circumstances occasionally occur. And it must not be forgotten that whenever the element of compulsion enters a transaction upon the selling side, it is at the expense of the price.

It is interesting to view the matter from a slightly different standpoint. In public sales the seller has no voice in the making of the price, which is committed to the buyer alone. Nor, in the judgment of experienced auctioneers, is the gain from the competition of bidders greater than the loss from their combination. Hence a downward tendency naturally results. In private sales, on the other hand, the owner has an equal part in the trade. The price is fixed by agreement of the opposing parties. These are the men who are most interested in the property and consequently have an incentive to know most about it; and they back their common judgment with their cash or its equivalent. Under such circum-

stances a price fairly commensurate with value may be expected.

Considering the foregoing it is not too much to say that public sales are apt to return prices that as tests of value are somewhat too low, and private sales, those that are not too high.

It follows that except in cases of fraud or weakness of intellect, a revision downward of a purchase price, whether established by auction or fixed privately, should be undertaken by the taxing officers with extreme caution.

If a public sale was not properly advertised, not held at a suitable time and place or well attended by bidders, if a private sale was made without reasonable effort to secure the highest paying purchaser, after but slight negotiation, or by parties not at arm's length, or, if in either case circumstances affecting the value of the property have changed materially, the evidence afforded by the price brought is weakened but not destroyed. It may still be the best and possibly the only index of worth. At all events it should be considered.

It is not necessary, however, that a particular property should change hands at all in order to be appraised by this method, for the price brought by similar property similarly situated will usually furnish a satisfactory guide.

Ever since their appointment the tax commissioners have insisted that the consideration paid for property, or for similar property in the vicinity, is very persuasive evidence and in most cases practically conclusive evidence of its value. But there is another test. Last year in a communication to the newspapers I said, "The rule which should obtain under all circumstances, and which is simple enough for a child to understand, is this: The true worth of property, to sell or to keep, for the most valuable use to which it is adapted." The principle has been much better stated in an opinion written by one of the great justices of the supreme court of the United States, in these words: "Now, it is a cardinal rule which should never be forgotten, that whatever property is worth for the purposes of income and sale it is also worth for the

purposes of taxation." See *Adams Express Co. v. Ohio State Auditor*, 166 U. S. 186, 220. It will be observed that an alternative which in many cases is also a cumulative test is here introduced.

Suppose the property in question has never been sold and no property in the same neighborhood and similarly situated has ever been sold, or if so, sold within a time recent enough and under circumstances favorable enough to shed any light upon present value. What then? Is the property to be omitted from the tax-list or appraised by guess? By no means. Recourse should be had to the income from the property, actual or prospective, under proper management. All property and all businesses are entitled to proper management, even though they often fail to get it.

It is net income to which reference is made, the balance that is left after paying the cost of economically and efficiently administering the business, including depreciation if the property has not been kept in condition, and taxes. Having ascertained this balance, it is easy to establish a valuation for taxation.

Assume the property in question earns or ought to earn \$600 a year above charges, and that it is as safe principal and income as the best business blocks in our cities. Under these circumstances every \$4 of net income represents \$100 of principal and the whole \$600 of income one hundred and fifty times as much or \$15,000 of principal. If the property is less safe or the return less certain to an extent that suggests a 5 per cent estate, like a superior grade of tenements or flats, for instance, then the \$600 of net income stands for \$12,000 of taxable value. Again, if the holding has the weakness of a 6 per cent investment, as is true of much real estate in the cities, villages and rural districts, the same income indicates but \$10,000 for assessment.

This is the well-known capitalization of net income method. The only element of discretion involved is the selection of the proper rate of return for the estate in question or for the class to which it belongs. That rate being determined,

it only remains to divide the net return by it and multiply the quotient by 100.

This is an ancient method of assessment and commonly employed whenever an assured income is a prominent feature of the case. Of such importance in the taxation of public utilities was it deemed to be by the legislature of 1911 that, lest it be forgotten, it was provided that "In any case where the market value of the stocks and bonds of any such (public service) corporation or company cannot be ascertained for want of actual market sales, or for any other reason, the net receipts of any such corporation or company, which shall be the difference between the gross earnings, whether by lease or by operation, and the operating expenses and taxes of the preceding year, capitalized at such per cent as appears to be equitable under all the circumstances, shall be considered as evidence of the value of the property and estate of such corporation or company." Laws 1911, c. 169, s. 14.

It is, however, not only for corporations or companies that the rule exists. It is a general principle applicable whenever there is or ought to be an annual income derived from taxable assets of any size or sort. Although it is possible that many of you never have formulated it with any exactness in your minds, you nevertheless employ it in substance upon all occasions on which you consider as affecting values the yearly proceeds of rented property or the profits of a farm.

A dozen years ago I had occasion to try a flowage case that involved the value of a meadow. No land of the same character or approaching it had ever been sold in the locality within the knowledge of any witness, and it was thought that this tract was practically unsalable. But the average quantity of hay produced, the cost of production and the market value thereof were easily ascertained, and the facts presented to the jury. The members of that tribunal capitalized the annual net profits of the meadow into a sum that was eminently satisfactory, and did it with such dispatch as to be able to take the earliest train for home. The jurors were of the material that selectmen are made of. If they had actually been

selectmen assessing the property for taxation at its full and true value it would have been their duty to be guided by precisely the same rule. Nevertheless, I have sometimes wondered since the days of my tax experience began whether they would really have reached the same result even under the same instructions of the court. In those days taxation was demoralized.

The capitalization of net income is a highly useful process, in that, like the considerations for transfers, it takes account of the obscure elements of value that reside in properties. Such elements spring from the use and method of use of tangible assets. Under our law of taxation they cannot be considered apart from the physical properties with which they are associated in business, so to speak.

If we except money on hand and at interest, mere obligations and promises to pay which form a class by themselves, intangible quantities, as such, are not taxable in this state because they are not designated in the taxing statutes. But indirectly they are taxed. Their worth is reflected in the increased values of the taxable material things with which they are united and exercised. These they invest with a capacity for new uses and old uses amplified. The Concord & Montreal Railroad, for example, the most important transportation line in this state, would be practically worthless without the intangible right of maintaining its tracks across the rivers and highways that lie in its course.

A farm may be so managed as to make its trade name a great though inseparable asset. It is possible so to select the varieties of the products of the soil, the barn and the dairy, so to improve their quality and increase their quantity and so to brand and market them as to make the land and buildings devoted to their production the source of a largely increased profit.

A hotel acceptably run through a long series of years may make its site and name and service pleasant memories and pleasant prospects to multitudes of guests who will continue to visit it and will add to its income.

A manufacturing establishment by the continued production of some particular articles of quality, as superior varieties of cloth, grades of shoes, kinds of cutlery, or the like, may establish a constant and habitual custom or patronage which will enhance the value of the land, machinery and stock in trade of the concern materially.

In each of these cases a non-physical element is created which, existing in connection with the material property, enriches it and enhances its value.

We may give this intangible creation the name of trademark, good-will, reputation or anything even less substantial that suits the fancy, but we cannot reduce its importance. It may be no more than habit, as I am reminded when I enter the barber shop that has held my trade for thirty years, although it has changed hands half a dozen times in that period.

Corporations have certain privileges under their charters not enjoyed by natural persons, of which the right of perpetual existence, the right to encumber highways and the right of eminent domain are examples. These and other grants of a similar nature are roughly called franchises. They are only useful when exercised in connection with tangible property, the financial significance of which they sometimes increase many fold. This is especially true of public service concerns whose charter rights confer a monopoly of business.

Attempts are frequently made to reduce the valuation of land, buildings, machinery, stocks in trade and other tangible subjects of taxation to the extent that the proprietor contends or the assessors imagine intangible elements have entered into it. This is wrong in principle and mischievous in practice. The result can be no better than a guess. The fact is that material property may derive a benefit from reputation, good-will, trade-marks, patents, privileges, rights, licenses, and franchises, that is, from intangible influences, by whatever name known, no less real than from physical improvements of an extensive and enduring character. The question is, does the value exist? not, what are its constituents?

There is nothing new or startling about this doctrine. It

is of constant application in every city and town. The full and true value of property however created is disclosed by the capitalization of its net income. The same disclosure is made by its market price which, indeed, is merely the result of the capitalization of net income, or of some benefit, by the public or by the parties to the trade at a rate appealing to them. Although these two tests, that is, purchase price and capitalization of net income, expose the entire worth of property, without regard to its composition, they are conservative methods and take notice of nothing imaginative or fanciful. They are universally recognized as furnishing evidence of value which should be given very great weight.

When corporations are assessed according to these rules, as well as by the stock and bond method which I reserve for another occasion, they are said to be taxed as going concerns. This means that they are taxed as living rather than dead properties, taxed with the intangible interests on rather than off.

This discussion of the relations of incorporeal to other property is introduced in the hope of preventing a repetition of some of the mistakes of the present year. In several towns and cities good substantial real estate and corporate values, properly determined, have been arbitrarily scaled down at the request of the owners on the ground that they were derived in part from franchise rights or other immaterial quantities. It is a plain proposition that taxable tangible property should be assessed at its real value regardless of the causes that contribute to that value.

Doubtless there are cases in which the intangible interests so predominate that the physical property is a mere incident. In the class of cases that I have in mind, real estate is not involved, and the business could be readily removed to a new location and there carried on with practically the same advantage, perhaps in a basement or a garret on a back street. Here the rule would be different.

It is true that the two methods discussed are not so clearly applicable in some cases as in others. It is difficult, for instance, to estimate the amount that some of the most elegant residences with their extensive and well-kept grounds

would bring in the market. Such estates have not heretofore frequently been offered for sale, or their values much discussed except in connection with taxation. They are, however, year by year acquiring a broader market and it will soon be possible, as it is even now to some extent, to fix their valuation according to the ordinary test of a purchase and sale price.

Meanwhile, it is legitimate to consider the cost to the proprietor who probably bought the land, erected the buildings and improved the premises. The sum of all the payments made by him is, in reality, his purchase price.

But you say the place would bring much less now. Are you sure? If the estate were to be sold upon execution, for instance, would not the proprietor pay for it something near what it cost him when he bought it piecemeal and put it together? It is not necessarily what property would bring at a sale by the owner that affords the true criterion, but what it would bring at a sale at which the owner, like every other man, is privileged to buy. To exclude the proprietor from participation would be to bar the most likely customer.

This kind of property rents more or less freely as is shown by the history of our summer colonies. Here, then, is an opening for the assessors for what it is worth. In most cases, however, such holdings are acquired for the personal use of the owner and his family, and are only rented when they desire to remove elsewhere temporarily. That there is ample return to the proprietor in health and comfort cannot be doubted. Nor can it be denied that the rent he actually pays himself for the premises is a sum equal at least to the interest on their cost at a fair rate per cent. These things are to be considered and given the weight to which they are entitled.

The three principle tests of assessable value have been enumerated in the order of their importance: first, the highest price obtainable at a fair sale; second, the capitalization of net income; and third, the cost of the property. If you observe these closely you will make but few errors, and as a general proposition property will not be assessed too low, which would be a great misfortune, or too high, which would be an equally great misfortune.

ADDRESS BY ARTHUR W. ROWELL, CLERK CITY  
ASSESSORS MANCHESTER, BEFORE THE ASSO-  
CIATION OF NEW HAMPSHIRE ASSESSORS, AT  
MANCHESTER, N. H., JANUARY 21, 1914.

TAX MAPS AND CARD SYSTEMS.

Correct analysis lies at the base of all modern success, and statistics based upon such analysis are playing an ever increasing part in guaranteeing success. Correct analysis and comparison would show what part of a taxing district, or what class of property was bearing an unjust portion of the tax burden. The intent of all general tax laws is to produce equality of tax burdens among tax payers by means of a fair and accurate assessment.

In our state eighty per cent. of the valuation, as returned by the assessors and selectmen, is represented by real estate, yet in our tax lists as compiled only ten per cent. of the headings are for real estate, and out of sixteen vital questions on our inventory blanks as sent out only one question has to do with real estate. The other ninety per cent. of the headings in our tax lists and the other fifteen questions on our inventory blanks have to do with personal property. Can a fair and accurate assessment of real estate be possible with so little attention paid to it by our inventories and tax lists unless some extra method of description and division be made by those assessing taxes?

That fair and accurate assessment of real estate will be promoted by the adoption of tax maps and the classification of real estate, such maps should show not only the boundaries and areas of each separate piece of land, but should also show what part of the land is adapted to different purposes as: 1st—land under cultivation, 2d—land not under cultivation, but capable of being ploughed, 3d—land covered with heavy growth of timber, 4th—land covered with orchards, 5th—

waste lands incapable of cultivation or of growing timber, 6th—mineral land, 7th—quarry land, 8th—land valuable by reason of other deposits, 9th—number of city or town lots, 10th—value of improvements apart from the land.

With such a classification and the areas of each we could then give the amount of the different kinds of land with the value of each kind, and then the person from another taxing district could easily compare the average values of this district with those of their own districts. The total stranger could then compare our assessments and do so intelligently, whereas now, with just two headings for real estate of all kinds, no person can tell whether there is an equal and fair assessment throughout the state on all kinds of land.

At the present time we give much attention and information in our tax lists in regard to some classes of personal property as horses, cows, hogs and sheep, giving the number of each and their value. Why should we not need much more to give the number of acres of the different kinds of land with their value, so that we could compare these, as we now do these classes of personal property, and see if they are being fairly taxed in all parts of the state. Such comparisons would be of inestimable value to our State Board in their work of keeping the different towns on an equal basis.

Such a classification was recommended at the Third Annual Conference of the National Tax Association.

Such a classification would only be possible by the use of tax maps, and with such maps and correct analyses and comparisons we would have the basis for correcting existing evils and making a greater equality of assessments.

In our state laws we find that we are required to describe lots by their number and range, if lotted, otherwise by such description as the land may be readily known by, and the number of acres. Also, when two or more tracts of land do not join, or are situated so as to become separate estates and have the same owner, we are required to describe each tract separately and cause such description and appraisal to appear in the invoice of the tax-payer.

This would seem to show the necessity of more accurate descriptions and greater care in preserving lot numbers in those descriptions if we would have our tax lists correct and tax sales valid under the law. How better can this be done than by having the map of the section required to be described before us with boundaries, acreage and lot number when making such description.

Tax maps are only an instrument, a means to an end, and that end is an accurate assessment. Tax maps are now required by law in thirteen states and are actually in use in twenty-eight states.

The Fourth International Conference of the National Tax Association considered this important need of assessing departments and were in favor of laws requiring local assessors to prepare tax maps showing boundaries, area, and kind of land in detail, all changes and alterations to be made prior to any new assessment. As the use of tax maps is not for the advantage of the locality where they are used alone but for the entire taxing district, they proposed to distribute the expense as follows: one-half of the expense to the town and one-half of the expense to the state, and such expense in any fiscal year not to exceed two and one-half per cent. of the total taxes levied on real estate in that year.

Such is the importance attached to tax maps made by men who compose the National Tax Association, men who are engaged in matters of taxation and constantly studying to arrive at some better way and the truly accurate and fair assessment.

How would this affect other assessments? By the correct analysis of our real estate tax, according to such a classification, we could then compare more intelligently with other classes of property, as stock in trade, machinery, live stock, etc., and be enabled to correct any unjust assessments as they may exist. In this way we would take away much political fuel from the politician who rides into office on the hobby of unjust taxation. It would even extend further than the

work of the local assessors and would greatly aid the state board in their work with the public service corporations.

The card system is of great advantage to the ones attending to the clerical work of an assessor's office. By means of the cards we are able by consulting the tax maps to get an accurate description of the property with the value of the land and improvements separate and in a form which can be easily preserved.

When any change in the property takes place it is simply necessary to make such change on the card with reference to the land value or the value of the improvements as the nature of the change may require. With a change of ownership it is simply necessary to make a new card for the new owner, copying the description and valuation.

Again, with the street index we can compare values on the same street and neighboring streets and see if they bear the proper relation to each other. With cards for the personal property it is much easier to arrange for writing the tax lists, which must be in alphabetical order, than by any other method known to the speaker. For an accurate analysis of the real estate valuation and the comparisons of the same the card system is an important ally of the tax maps, and these two important aids should be in the hands of every local assessor, that he may do his work intelligently.

An example of the gain in dollars and cents which may be accomplished by the use of tax maps is shown in the outlying parts of this city, where we found a strip of land which had never been taxed and probably never would have been discovered without the use of the maps, which showed a vacant spot in our city. The taxes on this piece for the seven years since it has been discovered have been \$267.33.

Several other instances have been found where the ones making out the deeds have followed old descriptions and old figures as to the area of the piece deeded. By changes in the street lines and by mistakes in the computations they would have been taxed for a much smaller amount of land than they were found to possess. This has been found to be the case

not only in the outskirts of the city where the land is not of great value but also in the thickly settled parts where land would be worth several dollars per foot.

Taking what the owner has, or thinks he has, by reason of the information contained in his deed would be a very unsatisfactory and uncertain method and would continue to be so until the ones making out deeds used greater care and diligence in their descriptions and computations of areas. Too many deeds use the expression of "more or less" in stating the areas, and that expression "more or less" covers a multitude of mistakes.

The foregoing are only a few of the points in favor of the use of tax maps and card systems, but if these were all that could be advanced in their favor I think that it would be enough to make necessary the adoption of both by every one of our assessing boards.

### **Comparative Statements.**

**No. 1.**

1913.

Total inventory valuation of towns, less arbitrary valuation of polls.....	\$382,493,564.00
Total valuation of unincorporated places.....	4,045,000.00
	<hr/>
	\$386,538,564.00
Taxes assessed in towns.....	\$6,367,756.16
Taxes assessed in unincorporated places.....	9,574.25
	<hr/>
	\$6,377,330.41
Average rate per \$100.....	\$1.60

1914.

Total inventory valuation of towns.....	\$386,964,626.00
Total valuation of unincorporated places.....	3,913,000.00
	<hr/>
	\$390,877,626.00
Taxes assessed in towns.....	\$6,691,155.04
Taxes assessed in unincorporated places.....	9,571.62
	<hr/>
	\$6,700,726.66
Average rate per \$100.....	\$1.65
Increase of inventory valuation in 1914 over 1913	\$4,339,062.00
Increase of taxes in towns same period.....	\$323,398.88
Decrease of taxes in unincorporated places same period .....	\$2.63
Amount exempted to soldiers, 1907.....	\$2,320,590.00
Amount exempted to soldiers, 1908.....	\$2,351,449.00
Amount exempted to soldiers, 1909.....	\$2,351,415.00
Amount exempted to soldiers, 1910.....	\$2,307,837.00
Amount exempted to soldiers, 1911.....	\$2,226,693.00
Amount exempted to soldiers, 1912.....	\$2,270,215.00
Amount exempted to soldiers, 1913.....	\$2,241,452.00
Amount exempted to soldiers, 1914.....	\$2,035,925.00

## No. 2.

## INVENTORIES, LESS POLLS.

County.	1913.	1914.	Increase.	Decrease.
Rockingham ....	\$46,468,487	\$41,757,215	.....	\$4,711,272
Strafford .....	28,592,903	28,953,811	\$360,908	.....
Belknap .....	18,686,325	19,109,089	422,764	.....
Carroll .....	14,813,417	15,199,674	386,257	.....
Merrimack ....	45,019,959	44,532,818	.....	487,141
Hillsborough ...	113,802,068	117,411,028	3,608,960	.....
Cheshire .....	29,388,203	29,578,257	190,054	.....
Sullivan .....	16,978,488	17,607,696	629,208	.....
Grafton .....	38,266,705	39,915,926	1,649,221	.....
Coos .....	30,477,009	32,899,112	2,422,103	.....
	<hr/>	<hr/>	<hr/>	<hr/>
	\$382,493,564	\$386,964,626	\$9,669,475	\$5,198,413
Unincorporated places .....	4,045,000	3,913,000	.....	132,000
	<hr/>	<hr/>	<hr/>	<hr/>
	\$386,538,564	\$390,877,626	\$9,669,475	\$5,330,413
Net increase .....	.....	.....	\$4,339,062	

## No. 3.

## TAXES.

County.	1913.	1914.	Taxes.	Rate.
	1913.	1914.	Increase.	1913. 1914.
Rockingham ...	\$791,475.56	\$784,053.48	\$7,422.08	\$1.65 \$1.81
Strafford .....	524,927.00	537,270.63	12,343.63	1.77 1.78
Belknap .....	292,104.77	312,282.41	20,177.64	1.51 1.57
Carroll .....	207,359.02	231,209.12	23,850.10	1.35 1.46
Merrimack ....	720,823.59	746,441.85	25,618.26	1.55 1.61
Hillsborough ..	1,894,228.53	2,004,411.31	110,182.78	1.61 1.64
Cheshire .....	533,991.96	556,811.63	22,819.67	1.76 1.82
Sullivan .....	288,940.44	307,873.73	18,933.29	1.64 1.68
Grafton .....	638,013.16	677,101.82	39,088.66	1.61 1.63
Coos .....	475,892.13	533,699.06	57,806.93	1.51 1.56
Coos .....	475,892.13	533,699.06	57,806.93	1.51 1.56
	<hr/>	<hr/>	<hr/>	<hr/>
	\$6,367,756.16	\$6,691,155.04	\$323,398.88	\$1.61 \$1.66
Unincorporated places .....	9,574.25	9,571.62	*2.63	.23 .24
	<hr/>	<hr/>	<hr/>	<hr/>
	\$6,377,330.41	\$6,700,726.66	\$323,396.25	\$1.60 \$1.65

\*Decrease.

## FOURTH ANNUAL REPORT

## No. 4.

**STATE REVENUE FROM TAXES AND FEES, INCREASE AND DECREASE OF STATE DEBT ANNUALLY, AND AMOUNT OF STATE DEBT EACH YEAR.**

Year.	Direct State tax.	Revenue from other sources.	Total revenue.	State Debt. Increase.	Decrease.	Total State debt.
1900	\$425,000.00	\$264,264.19	\$689,264.19	.....	\$216,269.11	\$1,118,798.84
1901	425,000.00	272,510.21	697,510.21	.....	110,166.03	1,008,166.03
1902	425,000.00	365,972.44	790,972.44	.....	252,200.55	756,432.36
1903	425,000.00	451,333.53	876,333.53	.....	109,621.40	646,810.96
1904	425,000.00	279,550.27	704,550.27	.....	29,041.99	617,768.97
1905	300,000.00	281,707.75	581,707.75	\$171,191.31	.....	788,960.28
1906	425,000.00	302,964.96	727,964.96	109,175.28	.....	898,135.56
1907	500,000.00	399,977.04	899,977.04	229,996.63	.....	1,128,132.19
1908	500,000.00	405,823.01	905,823.01	62,766.68	.....	1,190,898.87
1909	500,000.00	478,038.75	978,038.75	230,902.31	.....	1,421,801.18
1910	800,000.00	894,636.54	1,694,636.54	.....	128,591.85	1,293,209.33
1911	600,000.00	836,314.34	1,436,314.34	170,638.35	.....	1,463,847.68
1912	700,000.00	1,007,201.37	1,707,201.37	.....	76,809.34	1,387,038.34
1913	800,000.00	1,194,901.77	1,994,901.77	.....	151,835.36	1,235,202.98
1914	800,000.00	1,414,388.20	2,214,388.20	.....	269,699.01	965,503.97

## No. 5.

**REVENUE RECEIVED BY COUNTIES, CITIES AND TOWNS IN ADDITION TO TAXES LOCALLY ASSESSED.**

Year.	Insurance tax.	Railroad tax.	Savings bank tax.	Literary fund.	Liquor licenses.	Total.
1900	\$10,260.00	\$225,093.16	\$293,627.85	\$32,844.00	.....	\$561,824.01
1901	10,216.50	224,622.94	311,191.62	34,274.13	.....	580,305.19
1902	10,256.48	223,782.96	328,854.97	33,929.50	.....	596,823.01
1903	10,185.96	229,553.05	347,351.99	39,780.16	.....	626,871.16
1904	10,124.84	224,277.54	361,961.99	36,529.90	\$274,909.84	907,804.11
1905	10,143.82	237,106.66	380,725.38	36,817.00	366,266.43	1,031,059.29
1906	10,174.57	263,949.61	413,641.38	39,402.95	359,824.86	1,086,993.37
1907	10,152.59	276,897.62	446,872.57	40,352.11	363,256.53	1,137,531.42
1908	11,180.09	279,952.63	447,660.83	40,499.55	289,521.78	1,068,814.83
1909	11,411.63	306,701.19	457,340.91	40,348.98	289,302.57	1,105,105.28
1910	11,772.77	298,977.83	477,441.71	40,219.83	248,339.79	1,076,751.93
1911	12,541.15	275,593.92	492,560.27	41,403.12	249,103.48	1,071,201.94
1912	13,410.35	321,756.45	520,302.92	43,082.08	271,527.14	1,170,078.94
1913	14,413.51	320,007.38	548,793.65	43,644.57	265,947.78	1,192,806.89
1914	15,814.62	293,697.66	561,405.46	42,756.58	275,994.24	1,189,668.56

## No. 6.

## TOTAL REVENUE OF COUNTIES, CITIES AND TOWNS, AND AMOUNT OF DEBT ANNUALLY.

Year.	Taxes assessed locally, including state and county taxes.	Other taxes received by counties, cities and towns.	Total.	State, county, city, town, school and precinct indebtedness.
1900	\$3,978,962.05	\$561,824.01	\$4,540,786.06	\$9,598,832.99
1901	4,034,940.75	580,305.19	4,615,245.94	9,503,271.28
1902	4,219,694.55	596,823.91	4,816,478.46	9,597,437.63
1903	4,295,215.53	626,871.16	4,922,086.69	9,729,358.94
1904	4,262,678.73	907,804.11	5,170,482.84	9,566,415.51
1905	4,548,523.53	1,031,059.29	5,579,582.82	9,748,518.12
1906	4,586,800.63	1,086,993.37	5,673,794.00	9,921,365.99
1907	4,725,840.64	1,137,531.42	5,863,372.06	10,168,970.99
1908	4,823,171.12	1,068,814.88	5,891,986.00	10,287,518.86
1909	5,342,268.41	1,105,105.28	6,447,373.69	10,192,201.75
1910	5,250,240.82	1,076,751.93	6,326,992.75	10,166,541.63
1911	5,529,961.51	1,071,201.94	6,601,163.45	10,106,067.55
1912	6,047,762.79	1,170,078.94	7,217,841.73	9,978,682.35
1913	6,377,330.41	1,192,806.89	7,570,137.30	.....
1914	6,449,446.66	1,189,668.56	7,639,115.22	.....

## No. 7.

## VALUATION AND TAXES, PUBLIC SERVICE CORPORATIONS.

1913-1914.

	Valuation.		Taxes.	
	1913.	1914.	1913.	1914.
Boston & Maine R. R.	\$45,842,780	\$40,000,000	\$695,136.03	\$622,904.33
Glen Junction Transfer Co. ....	.....	20,000 .....	.....	330.00
Grand Trunk R. R....	2,267,800	2,100,000	36,228.80	34,569.38
Portland & Ogdensburg Ry. ....	1,700,000	1,700,000	27,071.28	27,915.60
Upper Coos R. R....	700,000	700,000	11,168.00	11,513.70
Street Railways ....	3,104,000	3,370,000	47,084.70	52,829.61
Telephones ....	3,610,050	3,945,050	57,760.80	65,093.32
Telegraphs ....	232,500	207,500	3,720.00	3,423.75
Express Companies.	470,000	328,800	7,520.00	5,425.20
Parlor Cars .....	232,300	200,000	3,716.80	3,300.00
Car Companies.....	129,834	120,350	2,077.34	1,985.77
	\$58,289,264		\$52,691,700	\$891,483.75
				\$829,290.66

## VALUATION AND ASSESSMENT, 1914.

TABLE 1.

## RAILROAD CORPORATIONS.

	Full value.	Taxed locally.	Taxable valuation.	Tax. (Rate \$1.65)
Boston & Maine R. R.	\$9,862,080	\$298,069	\$9,564,011	\$157,806.18
Boston & Lowell R. R.				
Corp. (½ Manchester & Keene).....	296,000	19,480	246,520	4,067.58
Connecticut River				
R. R. Co.....	575,520	42,555	532,965	8,793.92
Fitchburg R. R. Co...	3,126,020	162,716	2,963,304	48,894.52
Nashua & Acton R. R.	82,620	.....	82,620	1,363.23
Nashua & Lowell				
R. R. Corp.....	550,000	47,000	503,000	8,299.50
Concord & Claremont				
(N. H.) R. R.....	900,000	9,200	890,800	14,698.20
The Concord & Montreal R. R.....	15,875,730	1,552,952	14,322,778	236,325.84
Concord & Portsmouth R. R.....	1,054,180	.....	1,054,180	17,393.97
Franklin & Tilton				
R. R. ....	265,000	.....	265,000	4,372.50
Manchester & Lawrence R. R.....	1,700,000	36,550	1,663,450	27,446.92
Mt. Washington Ry.				
Co. .....	65,650	25,000	40,650	670.72
New Boston R. R. Co.	55,000	.....	55,000	907.50
Northern R. R.....	3,272,200	22,350	3,249,850	53,622.53
Pemigewasset Valley				
R. R. .....	600,000	1,000	599,000	9,883.50
Peterborough R. R...	220,000	4,000	216,000	3,564.00
The Peterborough &				
Hillsborough R. R...	95,000	900	94,100	1,552.65
Sullivan County R. R.	880,000	15,100	864,900	14,270.85
Suncook Valley R. R.	115,000	7,800	107,200	1,768.80
Wilton R. R. Co....	440,000	3,550	436,450	7,201.42
<i>Sub-total</i> .....	<i>\$40,000,000</i>	<i>\$2,248,222</i>	<i>\$37,751,778</i>	<i>\$622,904.33</i>

	Full value.	Taxed locally.	Taxable valuation.	Tax. (Rate \$1.65)
Glen Junction Trans- fer Co. ....	\$20,000 .....		\$20,000	\$330.00
Grand Trunk Ry. Co. of Canada .....	2,100,000	\$4,886	2,095,114	34,569.38
The Portland & Og- densburg Ry. ....	1,700,000	8,145	1,691,855	27,915.60
Upper Coos R. R. (N. H.) ....	700,000	2,200	697,800	11,513.70
<i>Sub-total</i> .....	<i>\$4,520,000</i>	<i>\$15,231</i>	<i>\$4,504,769</i>	<i>\$74,328.68</i>
Berlin Street Ry.....	\$125,000	\$6,000	\$119,000	\$1,963.50
Chester & Derry R. R. Association .....	50,000 .....		50,000	825.00
Citizens Railway Ma- terials Co. ....	5,000 .....		5,000	82.50
Claremont Ry. & Lighting Co. ....	150,000	5,500	144,450	2,383.42
Dover, Somersworth & Rochester St. Ry. Co. ....	275,000	23,475	251,525	4,150.16
Exeter, Hampton & Amesbury St. Ry. Co. ....	135,000	40,750	94,250	1,555.12
Keene Electric Ry. Co. ....	120,000	2,280	117,720	1,942.36
Laconia St. Ry.....	125,000	8,300	116,700	1,925.55
Manchester St. Ry....	1,450,000 .....		1,450,000	23,925.00
Massachusetts North- eastern St. Ry. Co.	375,000	75,000	300,000	4,950.00
Nashua St. Ry.....	500,000	6,850	493,150	8,136.98
Springfield Electric Co. of N. H. ....	60,000 .....		60,000	990.00
<i>Sub-total</i> .....	<i>\$3,370,000</i>	<i>\$168,205</i>	<i>\$3,201,795</i>	<i>\$52,829.61</i>
<b>Grand total</b> .....	<b>\$47,890,000</b>	<b>\$2,431,658</b>	<b>\$45,458,342</b>	<b>\$750,062.62</b>

TABLE 2.

## TELEPHONES.

The quotation marks indicate that the company is an unincorporated one.

	Value for taxation.	Tax.	
	Full value. (Rate \$1.05)		
<b>Ammonoosuc Telephone Co.</b>			
Paul R. Cole, Groveton.....	\$1,200	\$19.80	
<b>"Annett Manufacturing Co."</b>			
Albert Annett, East Jaffrey.....	500	8.25	
<b>"Bakie-Currier Telephone Co."</b>			
J. F. Currier, East Kingston.....	200	3.30	
<b>"Barrington &amp; Strafford Telephone Co."</b>			
Dana R. Berry, Rochester, R. F. D. 1....	300	4.95	
<b>"Berlin Mills Telephone Co."</b>			
Berlin Mills, Berlin.....	1,000	16.50	
<b>"Bradford Telephone &amp; Telegraph Co."</b>			
John B. Hay, Bradford, Vt.....	500	8.25	
<b>Canterbury &amp; Boscowen Telephone Co.</b>			
Louis D. Morrill, Penacook, R. F. D. ....	5,500	90.75	
<b>Chester &amp; Derry Telephone &amp; Telegraph Co.</b>			
Arthur H. Wilcomb, Chester.....	1,000	16.50	
<b>Chichester Telephone Co.</b>			
Frederick B. Shaw, Chichester.....	2,500	41.25	
<b>Citizens Telephone Co.</b>			
Stephen B. Cole, Lakeport.....	100,000	1,650.00	
<b>Cold River Telephone Co.</b>			
John F. Charles, Chatham.....	1,200	19.80	
<b>"Contoocook Valley Telephone Co."</b>			
George W. Lincoln, Hillsborough.....	15,000	247.50	
<b>Coos Telephone Co.</b>			
Edmund S. Willard, 50 Oliver St., Boston, Mass. ....	215,000	3,547.50	
<b>"Cornish Flat Telephone Co."</b>			
William H. Sisson, Cornish Flat.....	400	6.60	
<b>Dunbarton Telephone Co.</b>			
Frederick L. Ireland, Goffstown, R. F. D.	2,000	33.00	
<b>"Errol Hill Telephone Co."</b>			
A. E. Bennett, Errol.....	800	13.20	
<b>"Etna, alias Peoples' Telephone Co."</b>			
A. L. Camp, Etna.....	500	8.25	
<b>Etna &amp; Hanover Centre Telephone Co.</b>			
O. B. Hurlbutt, Lebanon.....	500	8.25	

	Value for taxation. Full value.	Tax (Rate \$1.65)
"Fairlee Telephone Co."		
C. E. Pierce, Fairlee, Vt.....	\$3,500	\$57.75
Fairlee & Wentworth Telephone Co.		
N. D. Johnson, Wentworth.....	500	8.25
"Fairmount Telephone Co."		
A. J. Hamm, Leighton's Corners.....	600	9.90
"Forest Lake Telephone Co."		
Ansel L. Buchanan, Winchester.....	300	4.95
"Grafton Telephone Co."		
Leon H. Martin, Grafton.....	100	1.65
"Grafton Local Telephone Line."		
Leon G. Valia, Grafton.....	200	3.30
Henniker Telephone Co.		
Curtis B. Childs, Henniker.....	7,500	123.75
"Hollis Telephone Co."		
A. F. Hildreth, Hollis.....	6,000	99.00
"Hudson Centre & West Windham Telephone Co."		
A. G. Clark, West Windham.....	1,500	24.75
"Hurricane Telephone Co. of Keene & Westmoreland."		
Ernest L. Stanford, East Westmoreland	200	3.30
Jefferson Telephone Co.		
John W. Crawshaw, Jefferson.....	2,000	33.00
Kearsarge Telephone Co.		
Thomas R. Little, Salisbury.....	10,000	165.00
Lake Morey Telephone & Telegraph Co.		
C. C. Emerson, East Thetford, Vt.....	300	4.95
"Lempster Telephone Co."		
F. A. Barton, Lempster.....	1,500	24.75
"Livermore Telephone Co."		
Charles G. Saunders, 95 Milk St., Boston, Mass. ....	500	8.25
Lyme People's Telephone Co.		
George E. Stark, Lyme Center.....	1,500	24.75
Madison Local Telephone Co.		
Frank B. Nason, Madison.....	1,500	24.75
Mascoma Valley Telephone Co.		
Edmund S. Willard, 50 Oliver St., Boston, Mass. ....	42,000	693.00
Meredith Telephone Co.		
Edmund S. Willard, 50 Oliver St., Boston, Mass. ....	15,000	247.50

<b>"Meriden Telephone Co."</b>			
Harold W. Chellis, Meriden.....	\$1,700	\$28.05	
<b>"Merrill, C. H., Telephone Co."</b>			
Charles H. Merrill, Hancock, N. H.....	350	5.77	
<b>Merrimack County Telephone Co.</b>			
Charles H. Hardy, Warner.....	3,500	57.75	
<b>New Boston &amp; Francestown Telephone Co.</b>			
Fred A. Pettee, Francestown.....	1,000	16.50	
<b>New England Telephone &amp; Telegraph Co.</b>			
John Balch, Treas., 50 Oliver St., Boston, Mass. (taxed locally \$75,000).....	3,050,000	50,325.00	
<b>North Conway &amp; Jackson Telephone Co.</b>			
John Z. Shedd, North Conway.....	10,000	165.00	
<b>Nottingham Telephone Co.</b>			
Fred Fernald, Nottingham .....	1,000	16.50	
<b>Ossipee Valley Telegraph &amp; Telephone Co.</b>			
Edmund S. Willard, 50 Oliver St., Boston, Mass. ....	29,500	486.75	
<b>Passumpsic Telephone Co.</b>			
Edmund S. Willard, 50 Oliver St., Boston, Mass. ....	3,000	49.50	
<b>"Pelham Association."</b>			
Henry M. Currier, Pelham.....	1,000	16.50	
<b>"Piermont Telephone Co."</b>			
H. Eugene Morrison, Piermont.....	4,000	66.00	
<b>"Pine River Telephone Co."</b>			
Mabel Avery, Mountainview.....	400	6.60	
<b>Sandown Telephone Co.</b>			
Beaverly Seeley, Sandown.....	1,000	16.50	
<b>Sandwich Local Telephone Co.</b>			
John S. Quimby, Sandwich Center.....	6,000	99.00	
<b>Shoals Cable Co.</b>			
Robert Morton, 110 State St., Boston, Mass. ....	500	8.25	
<b>Southern Coos Telephone Co.</b>			
W. E. Smith, Colebrook.....	2,500	41.25	
<b>"Stoddard Telephone Co."</b>			
John T. McCoy, Hancock.....	500	8.25	
<b>Sugar River Valley Telephone Co.</b>			
Dana S. Gross, Croydon.....	2,500	41.25	
<b>"Sunapee Telephone Co."</b>			
D. W. Barton, Sunapee.....	6,000	99.00	
<b>"Tuftonborough Telephone Co."</b>			
F. M. Fernald, 111 So. Main St., Attle- boro, Mass. ....	800	13.20	

	Value for taxation. Full value.	Tax. (Rate \$1.65)
Union Telephone Co.		
B. F. Dow, Farmington.....	\$12,000	\$198.00
Wakefield Telephone Co.		
John H. Garvin, Sanbornville.....	1,500	24.75
"Washington & Cherry Valley Telephone Co."		
Wallace W. Dole, Washington.....	2,000	33.00
Weare Telephone Co.		
W. S. B. Herbert, Weare.....	5,500	90.75
West Hopkinton Telephone Co.		
Frank H. Carr, West Hopkinton.....	6,000	99.00
White Mountain Telephone & Telegraph Co.		
Allen Hollis, Concord.....	115,000	1,897.50
Wilton Telephone Co.		
W. H. Emerson, Wilton.....	25,000	412.50
Winnepeaukee Telephone Co.		
Edmund S. Willard, 50 Oliver St., Boston, Mass. .....	210,000	3,465.00
	<hr/>	<hr/>
	\$3,945,050	\$65,093.32

TABLE 3.

	TELEGRAPHS.	
	Value for taxation. Full value.	Tax. (Rate \$1.65)
American Telegraph Co.		
G. F. Barker, Keene.....	\$2,500	\$41.25
Commercial Union.		
Joseph J. Cardona, Secretary and Treas- urer, 253 Broadway, New York City...	20,000	330.00
The Great Northwestern Telegraph Co. of Canada.		
A. C. McConnell, Secretary, Toronto, On- tario, Can. .....	10,000	165.00
The Western Union Telegraph Co. (includ- ing Direct U. S. Cable Co.).		
B. Brooks, Vice-President, 195 Broadway, New York City .....	175,000	2,887.50
	<hr/>	<hr/>
	\$207,500	\$3,423.75

TABLE 4.

EXPRESS COMPANIES.		Value for taxation. Full value.	Tax. (Rate \$1.65)
American Express Co. (including National Ex. Co.).			
William E. Powelson, Comptroller, 65 Broadway, New York City.....	\$300,000	\$4,950.00	
Atlantic Express Co.	5,000	82.50	
Canadian Express Co.	15,000	247.50	
W. W. Williamson, Montreal, Canada....			
Manchester & Concord Express Co.	8,000	132.00	
Arthur N. Day, Concord.....			
Richmond's Exeter & Boston Express Co.	800	13.20	
Martin S. Richmond, Exeter.....			
	\$328,800	\$5,425.20	

TABLE 5.

PARLOR CARS.		Value for taxation. Full value.	Tax. (Rate \$1.65)
Canadian Pacific Railway Co.			
N. S. Dunlop, Tax Commissioner, Montreal, Canada .....	\$15,000	\$247.50	
The Pullman Co.			
A. S. Weinsheimer, Secretary, 79 East Adams St., Chicago, Ill.....	185,000	3,052.50	
	\$200,000	\$3,300.00	

TABLE 6.

CAR COMPANIES.		Value for taxation. Full value.	Tax. (Rate \$1.65)
American Cotton Oil Co.			
27 Beaver St., New York City.....	\$100	\$1.65	
American Refrigerator Transit Co.			
St. Louis, Mo.....	1,200	19.80	
American Tank Line of The Grasselli Chemical Co.			
Cleveland, Ohio.....	200	3.30	
Armour Car Lines.			
Chicago, Ill. ....	11,500	189.75	

## STATE TAX COMMISSION, 1914.

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		Value for taxation. Full value.	Tax. (Rate \$1.65)
Arms Palace Horse Car Co.			
McCormick Bldg., Chicago, Ill.....	\$1,000	\$16.50	
Barber Asphalt Paving Co.			
Land Title Bldg., Philadelphia, Pa.....	500	8.25	
Barrett Mfg. Co.			
17 Battery Place, New York City.....	350	5.77	
Basic Extract Co.			
Basic City, Va.....	100	1.65	
Cedar Rapids Refrigerator Line.			
Cedar Rapids, Iowa.....	100	1.65	
Champion Fibre Co.			
Canton, N. C.....	300	4.95	
Charleston Refinery Co.			
Charleston, S. C.....	500	8.25	
Cherokee Tanning Ex. Co.			
Andrews, N. C.....	500	8.25	
Chicago, New York & Boston Refrigerator Co.			
112 West Adams St., Chicago, Ill.....	4,200	69.30	
Chicago Refrigerator Despatch.			
Chicago, Ill. ....	500	8.25	
Cochrane Chemical Co.			
40 Central St., Boston, Mass.....	500	8.25	
Cold Blast Transportation Co.			
4100 S. Ashland Ave., Chicago, Ill.....	6,700	110.55	
Cornplanters Tank Line.			
Warren, Pa. ....	500	8.25	
Cudahy Milwaukee Refrigerator Line.			
Cudahy, Wis. ....	100	1.65	
Cudahy Packing Co.			
111 West Monroe St., Chicago, Ill.....	2,500	41.25	
Cutting, F. A.			
79 Summer St., Boston, Mass.....	500	8.25	
Dairy Shippers Despatch.			
Chicago, Ill. ....	150	2.47	
Decker Fresh Meat Express.			
Minneapolis, Minn. ....	200	3.30	
Eastman Car Co.			
Charlestown, Mass. ....	23,500	387.76	
Express Car Line.			
Chicago, Ill. ....	100	1.65	
Frisco Refrigerator Line.			
St. Louis, Mo. ....	500	8.25	

		Value for taxation. Full value.	Tax. (Rate \$1.65)
General Electric Co.			
Schenectady, N. Y.....		\$100	\$1.65
German American Car Co.			
Harris Trust Bldg., Chicago, Ill.....		500	8.25
Gulf Refining Co.			
Pittsburg, Pa. ....		2,900	47.85
Heinz, H. J. Co.			
Pittsburg, Pa. ....		100	1.65
Imperial Oil Co., Ltd.			
Sarnia, Ont. ....		100	1.65
Indian Refining Co.			
Lawrenceville, Ill. ....		100	1.65
Keystone Coal & Coke Co.			
Huff Bldg., Greensburg, Pa.....		200	3.30
Lehigh & Wilkes-Barre Coal Co., Mass.			
141 Milk St., Boston, Mass.....		350	5.77
Libby, McNeill & Libby.			
Chicago, Ill. ....		300	4.95
Marden, Orth & Hastings Co.			
Boston, Mass. ....		100	1.65
Merrimac Chemical Co.			
33 Broad St., Boston, Mass.....		250	4.12
Milwaukee Refrigerator Transit & Car Co.			
Milwaukee, Wis. ....		100	1.65
Missouri River Despatch.			
Chicago, Ill. ....		1,000	16.50
Morris & Co.			
U. S. Yards, Chicago, Ill.....		1,600	26.40
New England Gas & Coke Co.			
111 Devonshire St., Boston, Mass.....		10,000	165.00
New York Central & Hudson River Rail- road Co.			
Actg. Dept., Grand Central Terminal, New York City .....		10,000	165.00
Pacific Fruit Express Co.			
San Francisco, Cal.....		1,400	23.10
Peerless Transportation Co.			
Cleveland, Ohio .....		200	3.30
Penn. Gas Coal Co.			
222 So. 3d St., Philadelphia, Pa.....		350	5.78
Pennsylvania Coal & Coke Corporation.			
17 Battery Place, New York City.....		200	3.30
Pennsylvania Tank Line.			
Sharon, Pa. ....		350	5.78

		Full value. taxation.	(Rate \$1.65) Value for Tax.
<b>Portsmouth Cotton Oil Refining Corporation.</b>			
Portsmouth, Va. ....	\$100		\$1.65
<b>Purity Distilling Co.</b>			
East Cambridge, Mass. ....	100		1.65
<b>Santa Fe Refrigerator Despatch Co.</b>			
Chicago, Ill. ....	2,000		33.00
<b>Shippers Refrigerator Car Co.</b>			
Chicago, Ill. ....	150		2.47
<b>Southern Extract Co.</b>			
Knoxville, Tenn. ....	100		1.65
<b>St. Louis Refrigerator Car Co.</b>			
St. Louis, Mo. ....	2,000		33.00
<b>Street's Western Stable-Car Line.</b>			
Chicago, Ill. ....	100		1.65
<b>Swift Refrigerator Transportation Co.</b>			
Union Stock Yards, Chicago, Ill. ....	9,400		155.10
<b>Tanners &amp; Dyers Extract Co.</b>			
Charleston, West Va. ....	300		4.95
<b>Texas Co.</b>			
Chicago, Ill. ....	500		8.25
<b>Titusville Oil Works.</b>			
Titusville, Pa. ....	100		1.65
<b>Union Petroleum Co.</b>			
Philadelphia, Pa. ....	100		1.65
<b>Union Refrigerator Transit Co.</b>			
Milwaukee, Wis. ....	1,000		16.50
<b>Union Tank Line Co.</b>			
Jersey City, N. J. ....	14,500		239.25
<b>United Refining Co.</b>			
Warren, Pa. ....	100		1.65
<b>Valvoline Oil Works, Ltd.</b>			
East Butler, Pa. ....	100		1.65
<b>Vera Chemical Co.</b>			
Stoneham, Mass. ....	500		8.25
<b>Western Heater Despatch.</b>			
189 La Salle St., Chicago, Ill. ....	1,000		16.50
<b>Western Live Stock Express Co.</b>			
Webster Bldg., Chicago, Ill. ....	100		1.65
<b>Westmoreland Coal Co.</b>			
224 So. 3d St., Philadelphia, Pa. ....	1,200		19.80
<b>White City Refrigerator Despatch.</b>			
Postal Telegraph Bldg., Chicago, Ill. ....	300		4.95
<b>Wilburine Oil Works, Ltd.</b>			
Warren, Pa. ....	100		1.65
		\$120,350	\$1,985.77

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TABLE 7.  
RAILROAD CORPORATIONS.

NAMES.	Par value of stock.	Par value of bonds.	Average market value of stock.	Average market value of bonds.	Market value of floating debt.	Miles of road in total.	Miles of road in road in N. H.	Miles of track in N. H.	Miles of track in N. H. —total.	N. H. assessed value less local assess- ments.
Boston & Maine R. R. Corp., <sup>1/2</sup>	\$42,665.191	\$43,338.000	\$23,783.195	\$35,120.490	\$26,769.639	725.43	254.25	1,375.04	339.47	\$9,564,011
Boston & Lowell R. R. Corp., <sup>1/2</sup>	7,679.400	6,528.000	13,206.568	6,114.340	111.27	14.30	301.89	23.53	246.520	
Manchester & Keene R. R. Co., <sup>1/2</sup>	3,233.300	2,259.000	6,628.266	2,018.900	1,641.666	88.26	30.68	202.01	33.01	631.965
Connecticut River R. R. Co., <sup>1/2</sup>	25,939.000	25,939.000	17,088.250	23,328.675	...	394.14	78.52	881.01	110.62	2,963.304
Fitchburg R. R. Co., <sup>1/2</sup>	300.000	300.000	...	...	...	20.12	4.98	23.53	6.48	32.620
Nashua & Acton R. R.	800.000	1,450.000	...	...	...	14.50	5.25	43.43	15.70	503.000
Nashua & Lowell R. R. Corp., <sup>1/2</sup>	412,400	600.000	...	600.000	254.245	70.90	86.08	86.08	890.900	
Concord & Claremont (N. H.) R. R.	8,257.600	7,023.000	9,527.144	6,615.200	...	368.17	368.17	569.67	14,22,778	
Concord & Montreal R. R.	350.000	550.437	...	...	...	39.87	39.87	57.07	1,064.180	
Concord & Portsmouth R. R.	285.600	285.600	...	...	...	4.95	4.95	8.28	8.28	285.600
Franklin & Tilton R. R.	1,000,000	274,000	1,380,000	264,320	...	22.39	22.39	34.62	1,663,460	
Manchester & Lawrence R. R.	211,600	74,025	...	...	...	3.17	3.17	3.34	3.34	40,950
Mt. Washington R. V. Co.	84,000	84,000	...	...	...	5.19	5.19	5.98	5.98	65,000
New Boston R. R. Co., <sup>1/2</sup>	3,068,400	3,497,976	...	...	...	82.91	82.91	108.67	3,249,850	
Northern P. R.	511,500	568,575	...	...	...	22.93	22.93	35.10	559,000	
Pennigwasset Valley R. R.	385,000	231,000	...	...	...	10.50	10.50	11.90	216,000	
Peterborough R. R. & Hillsborough R. R.	45,000	165,000	...	...	98,000 <sup>e</sup>	120.807	18.51	20.54	20.54	94,100
Sullivan County R. R.	500,000	357,000	800,000	335,580	...	26.00	26.19	50.87	50.06	864,900
Suncook Valley R. R.	311,700	...	119,595	...	...	17.41	17.41	21.18	21.18	107,200
Wilton R. R., <sup>1/2</sup>	240,000	460,000	...	...	...	15.50	15.50	21.12	21.12	436,460
<i>Sub-total</i>	\$96,230,591	\$86,335,000	\$79,966,630	\$74,886,505	\$28,776,357	\$2,062.22	\$1,065.83	\$1,811.49	\$1,016.42	\$37,755,778
Glen Junction Transfer Co.	\$80,000	\$3,438,000	...	...	...	\$22,912	1.50	3.00	3.00	\$20,000
Grand Trunk Ry. Co., <sup>1/2</sup>	5,484,000	...	7,675,000	...	...	166.72	62.06	251.08	71.80	2,065,114

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<b>Portland &amp; Ogdensburg Ry.....</b>	<b>4,382,638</b>	<b>2,119,000</b>	<b>2,196,268</b>	<b>2,119,000</b>	<b>2,119,000</b>	<b>2,119,000</b>	<b>2,119,000</b>	<b>110.44</b>	<b>154.15</b>	<b>76.33</b>
Upper Cds R. R. ....	350,000	1,043,000	350,000	1,029,000	350,000	1,029,000	350,000	55.33	41.52	50.39
<b>Sub-total .....</b>	<b>\$10,256,588</b>	<b>\$6,600,000</b>	<b>\$10,221,629</b>	<b>\$3,148,000</b>	<b>\$22,912</b>	<b>\$35,99</b>	<b>153.06</b>	<b>475.75</b>	<b>202.02</b>	<b>\$4,504,769</b>
Berlin Street Railway.....	\$110,000	\$105,000	\$104,500	e \$34,500	....	7.50	7.50	7.75	7.75	\$119,000
Chester & Derry R. R. Assn.....	50,000	50,000	e \$10,000	e 40,000	....	7.75	7.75	8.08	8.08	60,000
Citizens Ry. Materials Co.....	160,000	150,000	e 30,000	e 120,000	\$1,523	5.33	3.00	3.00	3.00	5,000
Clarendon Ry. & Lighting Co.....	160,000	150,000	e 30,000	e 120,000	\$1,523	5.33	3.00	3.00	3.00	144,450
Dover, Somersworth & Rochester St. Ry. Co. ....	375,000	300,000	e 93,750	e 240,000	4,640	20.00	20.00	20.82	20.82	251,525
Exeter, Hampton & Amesbury St. Ry. Co. ....	137,000	113,000	e 35,000	e 98,000	2,672	20.721	20.721	20.721	20.721	94,250
Keene Electric Ry. Co. ....	145,000	135,000	e 20,000	e 100,000	11,627	8.58	8.58	8.58	8.58	117,720
Laconia St. Ry. ....	140,000	131,000	e 20,000	e 100,000	15,284	8.36	8.36	8.36	8.36	116,700
Manchester St. Ry. Northeastern S. a. Massachusetts Ry. Co. ....	1,219,500	1,160,000	....	....	143,500	28.815	28.815	42.726	42.726	1,460,000
Nashua St. Ry. ....	1,465,000	1,385,000	150,000	e 347,750	1,000,000	387,279	117.36	40.64	126.70	43.99
Springfield Electric Ry. Co. of N. H. ....	325,000	325,000	12,000	....	185,750	17,017	14,906	14,906	16,126	300,000
<b>Sub-total .....</b>	<b>\$4,128,500</b>	<b>\$2,419,000</b>	<b>\$92,334,359</b>	<b>\$79,462,755</b>	<b>\$29,830,711</b>	<b>1,414,191</b>	<b>2,638,821</b>	<b>4,564,013</b>	<b>2,009,253</b>	<b>\$4,458,342</b>
<b>Grand total .....</b>	<b>\$10,615,629</b>	<b>\$95,402,000</b>	<b>\$2,056,500</b>	<b>\$1,928,250</b>	<b>\$1,031,442</b>	<b>242,611</b>	<b>165,301</b>	<b>276,773</b>	<b>190,813</b>	<b>\$3,201,795</b>

1. 17.82 miles electric road not taxable.

2. 3.08 " " "

3. 2.30 " " "

4. 6.104 " " "

5. .611 " " "

a. Consolidation, including Haverhill, Plaistow &amp; Newton St. Ry. Co.

Hudson, Peabody &amp; Salem St. Ry. Co.

Seabrook &amp; Hampton Beach St. Ry. Co.

b. Stock owned by and road leased to Springfield Electric Ry. Co. of Vermont.

c. Estimated. No sales.

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TABLE 6.  
TELEPHONE COMPANIES AND CORPORATIONS.

NAMES.	Per value of stock.	Per value of bonds and debentures.	Market value of stock.	Cost of all property in N. H.	Total length of single wire mileage.	Length of single wire in N. H., miles.	Full value of equipment.
Ammonoosuc .....	\$1,125	.....	\$1,125	.....	44	44	\$1,200
"Annett Mfg. Co." .....	.....	.....	.....	.....	12	12	500
"Bekie-Currier" .....	.....	.....	.....	150	3	3	200
"Burlington & Stratford" .....	.....	.....	.....	600	5	5	300
"Berlin Mills" .....	.....	.....	.....	1,000	87	37	1,000
"Bradford" .....	4,026	\$2,430	4,026	.....	137	12	1,500
Cantuer & Boscowen .....	1,500	.....	750	.....	32	32	5,500
Chester & Derry .....	2,100	.....	2,100	.....	48	48	1,000
Chichester .....	100,000	.....	80,000	.....	2,104	2,104	100,000
Cityems .....	1,650	.....	1,650	.....	23	10	1,200
Cold River .....	153,000	\$0,022	153,000	10,000	250	250	15,000
"Conocoocook Valley" .....	.....	.....	.....	.....	4,972	4,964	215,000
CoBs .....	.....	.....	.....	495	20	20	400
"Cornish Flat" .....	.....	.....	.....	.....	50	50	2,000
Dunbarton .....	1,750	400	1,750	.....	935	13	11
"Erol Hill" .....	.....	.....	.....	.....	.....	.....	800
"Erie, alias Peoples'" .....	1,000	.....	300	.....	30	30	500
"Dua & Hanover Center" .....	.....	.....	.....	.....	.....	.....	3,500
"Fairlee" .....	600	.....	600	.....	30	30	600
"Fairlee & Wentworth" .....	.....	.....	.....	.....	.....	.....	600
"Fairmount" .....	.....	.....	.....	.....	.....	.....	300
"Forest Lake" .....	.....	.....	.....	100	.....	.....	100
"Grafton" .....	.....	.....	.....	.....	302	15	200
"Grafton Local" .....	.....	925	.....	.....	208	208	7,600
Henniker .....	6,600	.....	6,600	3,250	87	87	6,000
"Hollis" .....	.....	.....	.....	985	14	14	1,600
"Hudson Center & West Windham" .....	.....	.....	.....	423	4	4	200
"Hurricane of Keene & Westmoreland" .....	1,000	.....	1,000	.....	46	46	2,000

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Kearns	11,850	2,500	5,925	.....	.....	10,000
Lake Morey	1,720	500	.....	72	6	300
"Lemont"	.....	.....	.....	61	1,500	1,500
"Livermore"	.....	.....	1,066	4	500	500
Lyne People's	820	300	1,186	.....	104	1,500
Madison Local	1,000	1,289	.....	110	66	1,600
Maconna Valley	36,000	1,289	36,000	.....	982	42,000
Meredith	1,000	14,902	1,000	.....	393	15,000
"Meriden"	.....	.....	.....	.....	.....	1,700
"Merrill, C. H."	.....	.....	.....	.....	.....	3,360
Merrimack County	3,625	1,000	1,740	500	8	3,600
New Boston & Francetown	1,000	232	900	.....	51	51
New England	43,086,200	12,425,000	60,536,270	.....	1,146,238	64,488
North Conway & Jackson	5,000	3,376	.....	168	153	10,000
Nottingham	730	.....	.....	14	14	1,000
Ossipee Valley	53,376	52,615	10,000	.....	1,590	4,866
Pasumpsic	267,126	141,833	267,125	.....	8,504	3,000
"Peltier Association"	.....	.....	1,000	.....	58	1,000
"Piermont"	.....	.....	.....	46	46	4,000
"Pine River"	.....	.....	.....	.....	14	14
Sandown	700	.....	800	.....	12	12
Sandwich Local	7,000	.....	700	.....	200	200
Shoals Cable Co.	50,000	.....	3,500	.....	.....	6,000
Southern Goods	4,675	2,676	.....	.....	.....	500
"Stoddard"	.....	.....	.....	113	61	2,500
"Sugar River Valley"	1,535	100	1,535	580	12	12
"Sunapee"	.....	.....	.....	130	130	2,500
"Tutonborough"	.....	.....	.....	.....	.....	6,000
Union	5,880	1,250	5,880	.....	273	12,000
Wakeland	1,000	.....	1,000	1,000	38	32
"Washington & Cherry Valley"	.....	.....	.....	100	100	1,600
Ware	3,000	.....	3,600	.....	206	2,000
West Hopkinton	3,700	.....	3,700	.....	127	5,500
White Mountain	140,625	29,193	.....	2,770	2,480	6,000
Wilton	10,000	200,000	37,149	.....	88	115,000
Winnepeaukee	.....	.....	.....	3,492	3,492	25,000
						210,000
<b>Totals</b>	<b>\$44,181,670</b>	<b>\$12,796,699</b>	<b>\$61,131,905</b>	<b>\$24,491</b>	<b>1,174,447</b>	<b>\$2,105</b>
						<b>\$3,945,050</b>

The quotation marks indicate that the company is an unincorporated one.

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TABLE 9.

## TELEGRAPH COMPANIES.

NAMES.	Par value of stock.	Par value of bonds.	Total length of single wire mileage.	Length of single wire mileage in N. H.	Value for taxation. Full value.
American .....	\$14,050	.....	53	53	\$2,500
Commercial Union...	500,000	.....	9,147	459	20,000
Great Northwestern..	125,000	.....	29,392	100	10,000
Western Union.....	99,817,100	\$28,745,000	1,562,171	5,154	175,000
Totals .....	\$100,456,150	\$28,745,000	1,590,763	5,766	\$207,500

TABLE 10.

## EXPRESS COMPANIES.

NAMES.	Value of property owned.	Net earnings.	Total length of lines, miles.	Total length of lines in N. H.	Value for taxation. Full value.
American .....	\$25,066,510	*\$725,590	137,336	1,154	\$300,000
Atlantic .....	13,100	307	342	40	5,000
Canadian .....	447,868	90,298	7,080	53	15,000
Manchester & Concord	5,290	*470	105	65	8,000
Richmond's Exeter & Boston .....	900	*329	51	17	800
Totals .....	\$25,533,668	\$90,606	144,914	2,329	\$328,800

\*Deficit.

TABLE 11.

## PARLOR CAR COMPANIES.

NAMES.	Total value of car equipment.	Total number of car miles run.	Number car miles run in N. H.	Proportional value in N. H.
Canadian Pacific R. R.....	\$48,000	1,487	126	\$15,000
The Pullman Co.....	39,111,424	719,502,688	2,027,840	185,000
Totals .....	\$39,159,424	719,504,175	2,027,966	\$200,000

TABLE 12.  
PRIVATE CAR COMPANIES.

NAMES.	Total value of car equipment	Total number of car miles run.	Number car miles run in N. H.	Proportional value in N. H.
American Cotton Oil Co.....	\$490,303	7,276,556	777	\$100
American Refrigerator Transit Co.....	2,008,625	74,582,220	41,720	1,200
American Tank Line.....		1,758,773	318	200
Armour Car Lines.....	6,167,976	325,060,000	608,796	11,500
Arms Palace Horse Car Co.....		5,622,142	22,635	1,000
Barber Asphalt Paving Co....	216,100	479,986	961	500
Barrett Mfg. Co.....	449,089	3,858,923	2,960	350
Basic Extract Co.....	3,500	.....	228	100
Cedar Rapids Refrigerator Line.....	43,280	4,327,486	4,410	100
Champion Fibre Co.....	30,000	157,236	1,456	300
Charleston Refinery Co.....	.....	.....	.....	500
Cherokee Tanning Ex. Co.....	.....	.....	.....	500
Chicago, New York & Boston Refrigerator Co.....	486,436	15,687,163	134,447	4,200
Chicago Refrigerator Despatch.....	.....	.....	.....	500
Cochrane Chemical Co.....	.....	.....	.....	500
Cold Blast Transportation Co.....	1,062,051	43,646,189	273,226	6,700
Cornplanters Tank Line.....	.....	.....	.....	500
Cudahy Milwaukee Refrigerator Line.....	146,400	4,589,222	1,728	100
Cudahy Packing Co.....	950,463	50,496,948	181,861	2,500
Cutting, F. A.....	.....	.....	.....	500
Dairy Shippers Despatch.....	120,000	4,708,141	7,139	150
Decker Fresh Meat Express.....	.....	.....	.....	200
Eastman Car Co.....	216,600	3,289,273	362,400	23,500
Express Car Line.....	4,000	190,500	2,534	100
Frisco Refrigerator Line.....	.....	26,791,533	3,192	500
General Electric Co.....	12,720	149,290	672	100
German American Car Co.....		14,679,228	3,260	500
Gulf Refining Co.....	1,019,700	8,393,924	23,796	2,900
Heinz, H. J. Co.....	53,700	1,267,416	430	100
Imperial Oil Co. Ltd.....	454,064	7,472,341	120	100
Indian Refining Co.....	636,300	10,906,421	548	100
Keystone Coal & Coke Co.....	.....	.....	.....	200
Lehigh & Wilkes-Barre Coal Co.....	8,000	41,446	1,962	350
Libby, McNeill & Libby.....	55,000	2,167,821	12,740	300
Marden, Orth & Hastings Co.....	2,500	.....	614	100
Merrimac Chemical Co.....	5,000	11,352	611	250
Milwaukee Refrigerator Transit & Car Co.....	150,000	21,000,000	1,638	100
Missouri River Despatch.....	.....	.....	.....	1,000
Morris & Co.....	999,950	59,997,456	96,107	1,600
New England Gas & Coke Co.....	76,340	216,211	28,189	10,000
New York Central & Hudson River R. R. Co.....	.....	.....	.....	10,000
Pacific Fruit Express Co.....	6,498,500	306,734,106	63,096	1,400
Peerless Transportation Co.....	.....	.....	.....	200
Penn Gas Coal Co.....	375,000	14,972,627	13,796	350
Pennsylvania Coal & Coke Corp.....	416,350	7,493,760	3,393	200
Pennsylvania Tank Line.....	101,247	473,898	1,566	350
Portsmouth Cotton Oil Refining Corporation.....	90,000	.....	200	100
Purity Distilling Co.....	.....	.....	.....	100
Santa Fe Refrigerator Despatch Co. ....	1,660	149,174,701	55,398	2,600

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TABLE 12.—Concluded.

NAMES.	Total value of car equipment.	Total number of car miles run.	Number car miles run in N. H.	Proportional value in N. H.
Shippers Refrigerator Car Co.	100,000	3,333,834	4,776	150
Southern Extract Co. ....	36,081	552,192	1,200	100
St. Louis Refrigerator Car Co. ....	.....	.....	.....	2,000
Street's Western Stable-Car Line	1,492,750	96,390,422	4,805	100
Swift Refrigerator Transportation Co.	3,852,450	209,707,750	513,518	9,400
Tanners & Dyers Extract Co.	18,000	288,101	5,468	300
Texas Co. ....	.....	.....	.....	500
Titusville Oil Works	25,570	596,468	2,492	100
Union Petroleum Co. ....	.....	.....	.....	100
Union Refrigerator Transit Co.	1,163,700	73,408,684	64,661	1,000
Union Tank Line Co.	9,887,334	106,617,565	159,271	14,500
United Refining Co. ....	.....	.....	.....	100
Valvoline Oil Works, Ltd.	38,785	1,352,956	1,116	100
Vera Chemical Co. ....	.....	.....	.....	500
Western Heater Despatch	.....	.....	.....	1,000
Western Live Stock Express Co.	212,500	23,103,135	3,500	100
Westmoreland Coal Co.	750,000	22,241,997	35,714	1,200
White City Refrigerator Despatch	.....	.....	.....	300
Wilburine Oil Works, Ltd. ....	14,682	719,357	6,552	100
Totals .....	\$40,981,646	1,717,862,249	2,756,983	\$120,250

**VALUATION AND TAXATION**  
**1914**

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TABLE 13.  
*Number of Ratable Polls, Valuation, Live Stock, and Amount of Taxes in each Town as returned by the Assessors for 1914.*

## ROCKINGHAM COUNTY.

Towns.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	Number.	Valuation.		Number.	Valuation.		Number.	Valuation.		Number.	Valuation.	
		Average per head.	Number.		Average per head.	Number.		Average per head.	Number.		Average per head.	Number.
Atkinson .....	133	\$14,310	\$107.59	4	\$250	\$62.50	278	\$12,291	44.21	133	\$10,395	47.46
Auburn .....	159	16,760	105.40	6	615	102.50	219	10,395	47.46	159	14,298	47.65
Brentwood .....	141	15,915	112.87	18	1,725	95.83	298	10,254	37.56	141	10,254	37.56
Candia .....	229	22,235	97.09	2	200	100.00	273	9,950	38.56	229	10,254	37.56
Chester .....	227	20,250	89.20	4	\$225	\$56.25	11	820	74.54	227	2,944	39.78
Danville .....	96	8,155	84.94	...	...	...	...	...	...	96	2,944	39.78
Deerfield .....	323	34,732	107.52	2	300	150.00	39	3,335	85.51	323	17,469	40.72
Derry .....	428	43,415	101.43	1	100	100.00	14	1,050	75.00	428	29,685	45.04
East Kingston .....	142	14,815	104.33	...	...	...	4	300	75.00	142	8,246	44.33
Epping .....	221	24,660	111.58	4	400	100.00	6	450	75.00	221	14,850	49.33
Exeter .....	329	39,795	120.95	1	200	200.00	...	...	...	329	15,680	49.62
Fremont .....	118	13,720	116.27	1	200	200.00	4	350	87.50	118	4,935	41.82
Greenland .....	168	22,470	133.75	4	600	150.00	...	...	...	168	29,640	32.27
Hampstead .....	176	19,010	108.01	...	...	...	16	1,340	83.75	176	29,640	32.27
Hampton .....	222	22,515	101.41	...	...	...	8	825	103.12	222	14,830	48.30
Hampton Falls .....	143	16,170	113.07	...	...	...	358	358	358	143	13,430	37.51

Kensington .....	146	14,260	97.67	...	...	4	315	78.75	460	18,447	40.10
Kingston .....	171	15,445	90.32	...	...	10	1,005	100.50	181	8,285	45.77
Londonderry .....	356	42,150	118.39	...	...	4	400	100.00	677	33,530	49.52
Newcastle .....	14	1,135	81.07	...	...	...	...	...	11	455	41.36
Newfields .....	51	5,350	104.90	...	...	...	...	...	76	3,490	45.92
Newington .....	140	19,510	139.35	...	...	18	1,425	79.16	279	13,830	49.56
Newmarket .....	227	26,235	115.57	...	...	...	...	...	359	15,400	42.89
Newton .....	131	11,620	88.70	...	...	...	...	...	135	6,175	45.74
North Hampton .....	217	25,876	119.24	1	75	75.00	6	610	101.66	561	28,804
Northwood .....	293	27,675	94.45	11	1,975	179.54	6	560	93.33	181	41,211
Nottingham .....	241	29,795	123.63	2	200	100.00	10	985	98.50	196	8,080
Plaistow .....	162	15,630	96.48	2	500	250.00	...	...	210	10,388	49.46
Portsmouth .....	580	64,160	110.62	8	1,000	125.00	...	...	652	29,625	45.43
Raymond .....	191	20,595	107.82	...	...	...	4	360	90.00	218	10,140
Rye .....	233	19,766	84.83	...	...	4	275	68.75	360	14,365	40.45
Salem .....	272	32,210	118.41	3	400	133.33	...	...	620	33,000	53.22
Sandown .....	76	7,455	98.09	...	...	4	435	108.75	108	4,322	40.01
Seabrook .....	95	6,500	68.42	...	...	...	...	...	86	3,115	36,222
South Hampton .....	178	21,685	121.82	5	500	100.00	10	700	70.00	140	6,005
Stratham .....	145	18,615	128.37	1	75	75.00	10	935	93.50	243	11,640
Windham .....											
<b>Totals .....</b>	<b>7,269</b>	<b>\$783,524</b>	<b>\$107.78</b>	<b>52</b>	<b>\$6,900</b>	<b>\$132.69</b>	<b>222</b>	<b>\$19,265</b>	<b>\$86.77</b>	<b>11,058</b>	<b>\$506,930</b>

## FOURTH ANNUAL REPORT

TABLE 13.—Continued.  
ROCKINGHAM COUNTY.

TOWNS.	OTHER NEAT STOCK.	SHEEP.		HOGS.		FOWLS.		VEHICLES AND AUTOMOBILES.	
		Average head.	Number.	Average head.	Number.	Average head.	Number.	Average head.	Number.
Atkinson .....	40	\$1,489	\$37.22	...	7	\$9.57	.685	\$567	17
Auburn .....	25	705	30.65	...	5	8.60	2,217	1,382	3,975
Brentwood .....	71	2,137	30.07	...	9	20.00	280	225	3,790
Candia .....	30	805	26.83	79	5	40	8.00	905	5
Chester .....	31	1,041	33.58	17	79	4.64	52	13.00	1,525
Danville .....	3	65	21.66	9	36	4.00	...	355	17
Deerfield .....	88	3,975	45.17	94	465	4.94	21	313	6,083
Derry .....	45	1,310	29.11	9	45	5.00	4	14.90	420
East Kingston .....	24	882	36.75	2	6	3.00	7	65	11,760
Epping .....	40	1,200	30.00	32	160	5.00	12	240	44,765
Exeter .....	41	1,250	30.48	4	20	5.00	2	20	14,800
Fremont .....	18	435	24.16	22	88	4.00	...	75	6,050
Greenland .....	40	1,430	35.75	40	180	4.50	113	2,015	1,036
Hampstead .....	37	1,285	34.72	11	55	5.00	30	215	11,290
Hampton .....	22	645	29.31	...	...	4.47	2	...	13,375
Hampton Falls .....	67	1,865	27.83	53	237	4.47	30	15.00	9,400
Kensington .....	47	1,460	31.06	10	450	4.50	...	75	2,625

## **VALUATION AND TAXATION, 1914.**

TABLE 13.—*Continued.*  
ROCKINGHAM COUNTY.

TOWNS.	a Portable miles. b Boats.	Wood and lumber, and notes.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers, exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Atkinson .....	a-b	\$375	\$2,608	.....	.....	\$3,000	\$2,749
Auburn .....	a-b	4,450	25,650	.....	.....	6,700	4,249
Brentwood .....	a	300	13,600	\$5,000	.....	7,315	13,250
Candia .....	a	3,100	51,478	.....	.....	9,005	6,577
Chester .....	a	1,575	13,945	.....	5,00	17,515	8,350
Danville .....	a	600	22,750	3,700	.....	2,300	5,400
Deerfield .....	a	2,175	28,130	1,900	6,220	9,005	9,656
Derry .....	a-b	1,200	7,966	8,000	17,300	36,000	7,700
East Kingston .....	a	600	27,750	.....	.....	6,175	20,565
Epping .....	b	75	8,650	.....	286	14,000	16,274
Exeter .....	b	3,300	3,165	*323,000	5,100	23,600	7,741
Fremont .....	.....	.....	7,755	8,000	.....	322,895	339,075
Greenland .....	.....	.....	.....	500	1,325	4,375	5,402
Hampstead .....	a	200	6,950	.....	2,700	16,210	6,227
Hampton .....	a-b	3,540	29,300	14,500	1,938	24,420	1,196
Hampton Falls .....	a-b	645	34,870	105,520	2,300	25,037	14,265
Kensington .....	a	1,125	47,900	.....	.....	3,450	34,280
Kingston .....	a	1,500	31,835	.....	8,000	17,635	8,725
Londonderry .....	a	1,700	50,640	.....	3,200	11,450	12,760
						19,369	13,200
						8,790	31,515

Newcastle .....	<i>b</i>	400	.....	11,400	11,600	4,600	29,947
Newfields .....	<i>a</i>	50	.....	.....	1,962	4,200	4,300
Newington .....	<i>b</i>	2,000	340	500	7,555	350	4,555
Newmarket .....	<i>a-b</i>	3,750	10,850	.....	16,402	13,000	3,597
Newton .....	<i>a-b</i>	575	11,175	.....	.....	11,615	2,900
North Hampton .....	<i>a</i>	5,750	7,073	.....	28,640	4,000	50,018
Northwood .....	<i>a-b</i>	3,000	23,060	.....	.....	1,793	16,786
Nottingham .....	<i>a</i>	7,200	89,550	.....	1,200	12,155	4,288
Plaistow .....	<i>a</i>	176	5,245	8,000	.....	2,000	1,000
Portsmouth .....	<i>b</i>	44,643	24,310	61,507	140,168	37,633	19,200
Raymond .....	<i>a</i>	400	20,905	.....	.....	7,900	118,360
Bye .....	<i>a-b</i>	2,650	11,025	5,970	4,600	5,635	9,983
Salem .....	<i>a-b</i>	2,500	30,300	.....	.....	21,100	62,115
Sandown .....	<i>a</i>	.....	.....	.....	2,400	5,450	38,550
Seabrook .....	<i>a-b</i>	1,600	3,860	.....	.....	8,900	12,040
South Hampton .....	<i>a</i>	750	3,500	1,135	.....	3,000	1,330
Stratham .....	<i>a</i>	250	575	.....	2,000	9,565	22,797
Windham .....	<i>a-b</i>	1,175	8,420	.....	.....	3,525	5,193
Totals .....		\$103,329	\$665,130	\$558,632	\$264,902	\$386,447	\$774,526
							\$2,986,095

\*Doomage.

TABLE 13.—Continued.  
ROCKINGHAM COUNTY.

TOWNS.	POLLS, number.	MILLS, factories and machinery.	IMPROVED LANDS and buildings.	AMOUNT OF INVEST- MENT.	AMOUNT OF TAXES, including poll taxes.	PROPERTY RATE PER CENT.
Atkinson .....	117	....	\$3,500	\$342,067	\$386,298	\$6,550.66
Auburn .....	211	....	1,400	525,355	608,044	8,022.55
Brentwood .....	145	....	11,500	306,490	401,297	5,707.50
Candia .....	228	....	425	394,770	508,708	8,024.28
Chester .....	202	....	3,045	466,310	541,018	9,060.29
Danville .....	147	....	1,650	225,548	276,199	5,373.18
Deerfield .....	274	....	1,600	480,190	602,820	10,323.68
Derry .....	1,593	....	219,900	3,004,035	3,959,861	72,800.07
East Kingston .....	112	....	125	222,984	301,539	3,983.08
Epping .....	406	....	32,250	594,595	760,737	16,807.46
Exeter .....	1,049	....	184,650	2,739,835	4,003,300	84,166.46
Fremont .....	155	d	24,350	334,555	442,030	6,367.09
Greenland .....	141	....	....	415,060	495,297	7,724.60
Hampstead .....	200	....	6,300	453,865	533,542	7,610.51
Hampton .....	378	....	7,000	1,885,915	2,054,885	28,125.81
Hampton Falls .....	139	....	2,760	329,201	546,393	5,905.85
Kensington .....	120	....	....	197,365	297,365	5,146.53
Kingston .....	286	....	3,800	526,573	639,290	10,861.19
Londonderry .....	406	....	15,350	766,378	969,185	19,808.06

a Abundant.  
b Roads and canals.  
c Town bridges.  
d Electric light lines.  
e Wharves, terraces.

Newcastle .....	93	c-d	5,440	.....	342,796	406,347	7,355.23	1.76
Newfields .....	116	.....	.....	2,700	179,939	205,719	3,499.66	1.58
Newington .....	90	.....	.....	1,100	288,710	345,475	4,705.19	1.31
Newmarket .....	867	.....	.....	402,100	789,750	1,756,938	34,388.72	1.90
Newton .....	260	.....	.....	14,050	404,705	502,216	8,915.90	1.67
North Hampton ..	213	.....	.....	.....	1,080,996	1,261,397	14,376.13	1.10
Northwood .....	299	.....	.....	1,660	461,930	561,558	12,671.50	2.15
Nottingham .....	212	.....	.....	18,800	476,530	641,435	10,686.96	1.60
Plaistow .....	290	.....	.....	22,000	575,462	667,153	12,255.17	1.75
Portsmouth .....	3,200	.....	.....	356,350	8,935,653	10,910,035	246,420.74	2.20
Raymond .....	380	.....	.....	2,550	580,721	722,754	15,215.08	2.00
Rye .....	275	.....	.....	.....	1,352,491	1,433,809	18,342.11	1.24
Salem .....	600	.....	.....	142,200	1,665,314	1,965,680	36,552.24	1.80
Sandown .....	125	.....	.....	4,250	168,165	209,029	4,430.58	2.00
Seabrook .....	411	d	5,050	535	-417,068	448,948	7,333.07	1.45
South Hampton ..	84	d	4,000	.....	165,435	214,707	3,818.02	1.70
Stratham .....	159	.....	.....	350	382,750	443,798	8,617.21	1.87
Windham .....	164	.....	.....	.....	657,357	732,389	12,065.32	1.60
<b>Totals .....</b>	<b>14,147</b>		<b>\$20,490</b>	<b>\$1,478,250</b>	<b>\$33,136,862</b>	<b>\$41,757,215</b>	<b>\$784,053.48</b>	<b>\$1.81</b>

TABLE 13.—*Continued.*  
STRAFFORD COUNTY.

## **VALUATION AND TAXATION, 1914.**

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TABLE 13.—*Continued.*  
STRAFFORD COUNTY.

TABLE 13.—*Continued.*  
STAFFORD COUNTY.

TOWNS.	a Portable mills.	b Boats.	Wood and lumber,	Lawns 1911, c 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand at interest, or on deposit.	Stock in trade.
Barrington .....	a \$2,965	\$32,579	\$1,000	\$400	\$9,020	\$4,220	\$12,040	\$156,1620	\$1,561,620
Dover .....	a-b 3,595	26,020	13,951	79,542	40,259	73,505	4,428	4,000	4,000
Durham .....	a-b 1,850	18,430	.....	16,125	2,450	4,428	.....	173,056	173,056
Farmington .....	a 3,325	23,700	30	23,996	45,715	7,864	.....	.....	.....
Lee .....	a 600	9,395	.....	3,400	3,370	9,775	2,250	2,250	2,250
Madbury .....	a 1,600	8,268	.....	6,911	2,304	7,118	800	800	800
Middleton .....	a 600	18,742	.....	.....	2,525	95	.....	.....	.....
Milton .....	a-b 2,950	63,605	2,800	1,200	20,850	25,748	83,890	83,890	83,890
New Durham .....	a-b 2,075	.....	.....	.....	3,495	435	30,829	30,829	30,829
Rochester .....	a-b 3,100	49,158	18,885	39,303	26,800	52,098	714,664	714,664	714,664
Rollinsford .....	a 300	.....	.....	54,814	1,800	67,928	227,139	227,139	227,139
Somersworth .....	... 3,700	35,152	1,200	9,305	107,335	7,650	171,118	514,214	514,214
Strafford .....	.....	.....	1,700	1,700	14,245	491	3,400	3,400	3,400
Totals .....	\$26,660	\$285,049	\$47,171	\$334,726	\$180,683	\$424,823	\$3,327,902	\$3,327,902	\$3,327,902

TABLE 13.—*Continued.*  
STRAFFORD COUNTY.

TOWNS.	Folls, number.	Amount of invent- ory.	Amount of taxes. including poll taxes.	Property rate per cent.
Barrington .....	276	\$4,800	\$147,916	\$2.20
Dover .....	2,837	981,808	7,766,945	1.85
Durham .....	259	.....	568,240	1.62
Farmington .....	831	.....	1,185,388	2.05
Lee .....	144	11,500	295,580	2.28
Madbury .....	121	.....	214,525	1.60
Middleton .....	94	.....	98,185	1.10
Milton .....	508	.....	798,460	2.20
New Durham .....	203	19,000	258,080	1.37
Rochester .....	2,503	.....	4,368,073	1.87
Rollinstord .....	404	.....	535,560	1.85
Somersworth .....	1,723	.....	2,495,725	1.30
Strafford .....	248	2,900	440,965	1.65
<b>Totals .....</b>	<b>10,151</b>	<b>.....</b>	<b>\$19,493,518</b>	<b>\$28,953,811</b>
				<b>\$337,270.63</b>
				<b>\$1.78</b>

## FOURTH ANNUAL REPORT

TABLE 13.—Continued.  
BELKNAP COUNTY.

Towns.	HORSES.		ASSES AND MULES.		OXEN.		COWS.		AVERAGE PER head.	Valueation. Number.	Valueation. Number.	AVERAGE PER head.	Valueation. Number.	Valueation. Number.	AVERAGE PER head.	Valueation. Number.	Valueation. Number.	AVERAGE PER head.	
	Number.	Valueation.	Average per head.	Number.	Valueation.	Average per head.	Number.	Valueation.											
Alton .....	342	\$44,980	\$131.52	9	\$1,475	\$163.88	30	\$2,340	\$78.00	433	\$17,447	\$40.29							
Barnstead .....	327	33,370	102.04	1	150	150.00	16	1,300	81.25	409	20,785	50.81							
Belmont .....	295	30,094	102.01	3	200	65.66	8	680	85.00	449	18,048	40.19							
Center Harbor .....	142	13,680	96.33	2	300	150.00	12	1,140	95.00	189	7,840	41.48							
Gilford .....	215	25,962	120.75	..	.....	.....	26	2,606	100.23	382	19,354	50.66							
Gilmanton .....	308	29,978	97.33	..	.....	.....	62	4,932	79.54	519	20,282	39.09							
Laconia .....	664	83,907	127.87	..	.....	.....	32	2,145	67.03	463	23,220	50.15							
Meredith .....	263	29,513	112.21	2	150	75.00	38	3,548	93.36	457	18,365	40.18							
New Hampton .....	191	18,705	97.93	2	100	50.00	40	3,530	88.25	343	13,980	40.75							
Sanbornton .....	296	34,230	115.64	4	430	107.50	23	2,080	90.43	540	22,310	41.31							
Tilton .....	230	24,660	107.21	1	50	50.00	...	....	....	291	13,755	47.26							
Totals ....	3,273	\$370,079	\$113.07	24	\$2,855	\$118.95	287	\$24,301	\$84.67	4,475	\$195,396	\$43.66							

TABLE 13.—*Continued.*  
BELKNAP COUNTY.

TOWNS.	OTHER NEAT STOCK.		SHEEP.		HOGS.		FOWLS.		VEHICLES AND AUTOMOBILES.				
	Number.	Average per head.	Number.	Average per head.	Number.	Average per head.	Number.	Average per head.	Number.	Valueation.			
Alton .....	73	\$2,059	\$28.20	44	\$207	\$4.70	29	\$341	\$11.75	1,194	\$662	68	\$19,800
Barnstead .....	174	6,392	36.73	173	803	4.64	...	...	...	110	90	8	3,825
Belmont .....	124	4,274	34.46	74	416	5.62	15	182	12.13	320	182	17	6,450
Center Harbor .....	35	1,725	49.11	34	196	5.76	16	263	16.37	...	925	..	11,015
Gilford .....	263	8,762	33.31	286	1,476	5.16	10	200	20.00	684	374	14	4,100
Gilmanton .....	278	8,300	29.85	317	1,412	4.45	11	142	12.90	1,100	550	14	4,300
Laconia .....	38	1,200	31.57	61	366	6.00	39	517	13.25	...	1,056	..	123,946
Meredith .....	135	4,999	37.02	76	307	4.03	6	56	9.33	175	100	95	14,580
New Hampton .....	72	2,270	31.52	54	300	5.55	6	80	13.33	476	350	..	1,350
Sanbornton .....	128	4,490	35.07	396	1,580	3.98	12	150	12.50	...	85	9	5,670
Tilton .....	47	1,395	29.68	143	636	4.44	...	....	....	...	250	..	25,875
Totals ....	1,367	\$45,866	\$33.55	1,658	\$7,699	\$4.64	144	\$1,930	\$13.40	4,058	\$4,624	225	\$220,911

## FOURTH ANNUAL REPORT

TABLE 13.—*Continued.*  
BELKNAP COUNTY.

TOWNS.	a Portable mills. b Boats.	Wood and lumber, Lawns 1911, & 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exem- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alton .....	a-b \$27,025	\$44,905	\$16,000	\$2,200	\$19,690	\$12,303	\$56,350
Barnstead .....	a 1,900	17,280	.....	10,314	11,330	8,401	27,150
Belmont .....	a-b 1,600	7,346	.....	900	12,500	3,870	31,850
Center Harbor .....	a-b 8,735	6,050	12,500	800	2,400	27,449	19,500
Gilford .....	a-b 6,400	3,218	12,000	500	7,800	23,708	2,530
Gilmanton .....	a 2,600	10,760	14,664	600	10,808	2,860	16,510
Laconia .....	a-b 80,645	32,522	14,974	88,386	60,830	231,646	926,771
Meredith .....	a-b 21,344	13,500	.....	3,712	9,200	72,863	70,922
New Hampton .....	a 3,875	11,675	.....	700	6,780	4,519	23,750
Sanbornton .....	a-b 4,930	23,430	.....	700	9,860	9,370	4,000
Tilton .....	b 350	8,400	.....	25,164	5,600	61,158	174,913
Totals .....	\$159,404	\$179,086	\$70,138	\$133,976	\$156,798	\$458,147	\$1,354,246.

TABLE 13.—Continued.  
BELKNAP COUNTY.

TOWNS.	Polls, number.	Amount of taxes. and machinery. Mills, factories, and improved lands and buildings.	Amount of invento- ry.	Amount of taxes. including poll taxes.	Property rate per cent.
Alton .....	390	a \$20,000	\$11,850	\$1,091,170	\$1,371,114
Barnstead .....	300	.....	19,125	510,120	661,005
Belmont .....	356	.....	51,550	714,352	871,994
Center Harbor .....	132	.....	.....	500,482	612,599
Gilford .....	228	a 200	.....	802,640	914,030
Gilmanton .....	299	.....	3,014	417,698	538,612
Laconia .....	3,432	.....	1,213,678	6,513,960	9,369,939
Meredith .....	498	.....	30,250	1,345,179	1,629,388
New Hampton .....	209	a 10,080	1,250	459,795	556,309
Sanbornton .....	252	.....	1,200	586,190	700,845
Tilton .....	513	a 20,000	179,850	1,346,798	1,883,254
Totals .....	6,609	\$50,280	\$1,511,767	\$14,318,384	\$19,109,089
					\$312,282,41
					\$1,57

## **FOURTH ANNUAL REPORT**

TABLE 13.—*Continued.*  
CARROLL COUNTY.

TABLE 13.—*Continued.*  
CARROLL COUNTY.

## FOURTH ANNUAL REPORT

TABLE 13.—Continued.  
CARROLL COUNTY.

TOWNS.	a Portable mills. b Boats.	Wood and lumber, Laws 1911, c 88.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' excep- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Albany .....	.....	\$8,544	.....	.....	\$600	.....	\$7,288
Bartlett .....	a \$800	5,300	.....	.....	2,600	.....	42,650
Brookfield .....	a 1,000	25,845	.....	.....	850	1,550	.......
Chatham .....	a 1,000	.....	.....	\$200	3,805	1,405	10,630
Conway .....	a-b 3,592	1,366	\$17,400	17,150	23,500	60,370	297,966
Eaton .....	a-b 1,275	1,578	.....	.....	6,125	2,150	2,150
Effingham .....	a-b 4,400	57,141	.....	2,973	4,025	1,934	4,400
Freedom .....	a-b 2,775	8,840	.....	3,000	2,780	3,320	6,300
Hart's Location .....	.....	.....	.....	.....	.....	.....	50
Jackson .....	a 1,000	300	.....	300	1,000	5,424	6,400
Madison .....	a 740	2,820	.....	3,700	4,500	1,157	25,050
Moniltonborough .....	a-b 20,100	12,125	9,500	700	4,750	246,660	13,650
Ossipee .....	a-b 5,800	6,115	5,200	1,425	10,100	23,132	83,655
Sandwich .....	a-b 5,384	19,370	.....	.....	12,570	47,886	14,100
Tamworth .....	a 1,825	19,107	.....	.....	8,000	22,368	35,431
Tuftonborough .....	a-b 14,678	16,200	.....	.....	.....	4,726	14,946
Wakefield .....	a-b 4,450	29,180	9,150	1,900	9,000	26,220	94,825
Wolfeborough .....	a-b 47,800	13,850	.....	14,200	16,400	77,397	134,866
<b>Totals .....</b>	<b>\$116,619</b>	<b>\$227,681</b>	<b>\$11,250</b>	<b>\$45,548</b>	<b>\$110,605</b>	<b>\$525,398</b>	<b>\$794,347</b>

## VALUATION AND TAXATION, 1914.

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TABLE 13.—Continued.  
CARROLL COUNTY.

TOWNS.	Polls, number	Mills, factories, and machinery.	Improved and unimproved buildings and barns	Amount of invento- ry.	Amount of taxes, including poll taxes.	Property rate per cent.
Albany .....	49	\$500	\$289,668	\$390,700	\$4,607.61	\$1.15
Bartlett .....	331	a 700	670,790	770,962	10,848.76	1.32
Brookfield .....	85	b 3,500	164,970	220,113	3,119.51	1.34
Chatham .....	86	.....	182,582	218,635	3,232.91	1.40
Conway .....	1,142	.....	2,008,926	2,701,252	44,923.53	1.56
Eaton .....	100	.....	189,305	221,076	4,975.24	2.16
Effingham .....	194	.....	10,900	306,785	421,228	8,391.96
Freedom .....	157	a 500	1,000	318,647	383,629	6,694.24
Hart's Location .....	13	.....	.....	111,100	113,655	522.00
Jackson .....	140	a 2,350	3,154	487,376	544,348	6,816.42
Madison .....	145	.....	4,575	372,800	436,763	7,278.21
Moultonborough .....	240	.....	.....	1,074,565	1,462,020	10,714.14
Ossipee .....	394	a 9,160	.....	801,867	1,013,860	18,631.94
Sandwich .....	289	.....	4,520	967,380	1,146,360	15,317.29
Tamworth .....	292	a 500	3,000	960,094	1,116,230	17,327.45
Tuftonborough .....	204	.....	1,900	582,768	679,353	9,239.63
Wakefield .....	428	.....	18,300	808,825	1,062,210	17,747.35
Wolfeborough .....	724	.....	14,500	1,866,747	2,285,280	41,292.43
Hale's Location .....	....	.....	.....	12,000	12,000	28.50
Totals .....	5,013	\$17,210	\$279,034	\$12,176,975	\$15,199,674	\$1.46
					\$231,209.12	

\*Lambert R. R.

TABLE 13.—*Continued.*  
MERRIMACK COUNTY.

TOWNS.	HORSES.		ASSES AND MULES.		OXEN.		COWS.	AVERAGE PER VALUATION.
	NUMBER.	VALUATION.	AVERAGE PER HEAD.	NUMBER.	VALUATION.	AVERAGE PER HEAD.		
Allenstown .....	72	\$8,100	\$112.50	1	\$100.00	\$100.00	...	94
Andover .....	272	34,145	125.53	4	600	150.00	36	330
Boscawen .....	187	19,005	101.63	..	....	....	16	85.93
Bow .....	172	23,735	137.99	..	....	....	18	2,025
Bradford .....	193	19,000	98.44	6	1,125	187.50	33	3,760
Canterbury .....	165	23,285	140.81	3	375	125.00	22	2,155
Chichester .....	188	18,670	99.30	..	....	....	4	87.50
Concord .....	1,301	160,805	123.52	2	400	200.00	25	2,475
Danbury .....	175	15,496	88.54	..	....	....	65	5,990
Dunbarton .....	133	14,970	112.55	5	450	90.00	12	1,085
Epsom .....	248	26,705	107.68	..	....	....	26	2,405
Franklin .....	461	51,785	112.33	14	1,935	138.21	11	92.50
Henniker .....	319	32,625	102.27	..	....	....	45	4,360
Hill .....	134	14,385	107.35	2	400	200.00	13	1,265
Hooksett .....	234	23,470	100.29	..	....	....	10	725
Hopkinton .....	348	34,990	100.54	6	900	150.00	34	2,875
London .....	301	31,820	105.71	..	....	....	16	1,555

Newbury .....	158	20,060	126.96	1	175	175.00	38	4,050	106.57	199	8,815	44.29
New London .....	246	27,440	111.54	6	700	116.66	35	3,300	94.28	346	15,075	43.56
Northfield .....	211	28,037	132.87	..	....	....	6	625	104.16	299	12,998	43.47
Pembroke .....	269	24,624	91.53	4	500	125.00	12	1,040	86.66	414	16,576	40.03
Pittsfield .....	381	39,525	105.74	2	150	75.00	2	225	112.50	405	18,960	46.81
Salisbury .....	159	14,840	93.33	2	150	75.00	30	2,860	95.33	275	10,816	39.33
Sutton .....	194	16,990	87.57	..	....	....	40	3,630	90.75	284	11,596	40.83
Warner .....	250	26,895	107.58	..	....	....	22	1,965	89.31	447	17,680	39.55
Webster .....	176	15,400	87.50	7	775	110.71	25	2,010	80.40	224	8,835	39.44
Wilmot .....	189	19,858	105.06	..	....	....	30	2,896	96.53	226	9,042	40.00
Totals .....	7,136	\$786,610	\$110.23	65	\$8,735	\$134.38	626	\$59,566	\$95.15	10,256	\$445,670	\$33.45

## **FOURTH ANNUAL REPORT**

TABLE 13.—*Continued.*  
MERRIMACK COUNTY.

Newbury .....	76	3,070	40,38	153	785	5,13	6	106	17,66	600	435	21	5,300
New London..	146	5,880	42,00	153	520	3,39	21	270	12,86	240	230	106	20,655
Northfield ..	84	2,801	33,34	33	166	5,03	8	95	11,87	685	512	24	6,600
Pembroke .....	68	1,928	28,35	...	...	...	29	368	12,66	305	171	127	20,800
Pittsfield .....	113	3,590	31,76	114	690	6,05	11	170	15,45	2,865	80	80	18,600
Salisbury .....	90	3,152	35,02	425	2,029	4,77	2	34	17,00	656	326	9	1,500
Sutton .....	140	5,590	39,92	141	556	3,94	14	258	18,42	285	160	13	4,075
Warner .....	114	4,195	36,79	256	1,225	4,78	1	10	10,00	192	146	51	14,100
Webster .....	44	1,680	38,18	268	1,097	4,09	...	...	...	100	50	3	1,775
Wilmot .....	78	3,936	50,46	211	724	3,43	3	24	8,00	681	342	8	.800
Totals .....	2,631	\$84,858	\$36,05	3,946	\$17,963	\$4,54	351	\$4,645	\$13,23	17,758	\$12,348	1,035	\$500,716

## FOURTH ANNUAL REPORT

TABLE 13.—Continued.  
MERRIMACK COUNTY.

TOWN	a Portable mills.	b Boats.	c Woods and lumber, Laws 1911, c 82.	d Municipal bonds and notes.	e Stock in national banks in this state.	f Golders' exemptions.	g Money on hand, at interest, or on deposit.	h Stock in trade.
Allenstown	.....	.....	\$1,200	\$8,700	.....	.....	\$5,450	\$94,050
Andover	.....	.....	2,700	35,637	.....	.....	4,403	109,499
Boscawen	.....	.....	1,000	23,050	.....	.....	5,900	86,200
Bow	.....	.....	2,350	21,035	\$125	2,300	1,625	734
Bradford	.....	.....	1,830	25,622	.....	2,100	2,820	7,426
Canterbury	.....	.....	800	19,350	.....	.....	5,470	31,365
Chichester	.....	.....	710	9,050	.....	9,067	6,265	3,700
Concord	.....	.....	3,300	19,160	327,735	204,652	75,150	274,817
Danbury	.....	.....	.....	12,376	.....	1,000	3,640	1,054
Dunbarton	.....	.....	565	12,515	3,000	1,517	3,250	6,304
Epsom	.....	.....	3,600	58,448	.....	1,800	4,135	8,367
Franklin	.....	.....	925	24,036	500	45,168	19,011	188,758
Henniker	.....	.....	2,600	2,635	1,500	5,100	7,100	554,796
Hill	.....	.....	2,800	20,475	.....	.....	5,555	43,650
Hooksett	.....	.....	575	5,765	.....	.....	12,287	8,800
Hopkinton	.....	.....	2,195	30,035	3,200	1,800	13,400	1,500
Loudon	.....	.....	3,025	2,842	.....	5,631	14,035	10,064
Newbury	.....	.....	32,640	26,334	.....	1,200	4,700	7,432
						2,986	6,970	6,700

New London	.....	<b>b</b>	8,650	3,035	.....	1,550	6,250	7,785	12,870
Northfield	.....	<b>c</b>	1,000	48,053	.....	5,700	9,490	6,355	147,050
Pembroke	.....	<b>c</b>	1,500	7,000	17,000	4,700	11,000	42,667	151,150
Pittsfield	.....	<b>c</b>	13,000	.....	15,300	5,570	18,100	147,455	68,100
Salisbury	.....	<b>c</b>	.....	2,150	.....	.....	5,950	1,376	4,100
Sutton	.....	<b>c</b>	3,685	10,800	7,000	200	14,797	50,784	19,530
Warner	.....	<b>c</b>	600	31,310	10,547	4,288	16,225	48,164	42,125
Webster	.....	<b>a-b</b>	4,300	20,775	.....	.....	5,575	2,125	2,250
Wilmot	.....	<b>c</b>	4,750	12,940	4,000	12,200	11,114	2,404	10,100
<b>Totals</b>	.....		<b>\$100,600</b>	<b>\$493,127</b>	<b>\$389,907</b>	<b>\$326,479</b>	<b>\$287,280</b>	<b>\$903,314</b>	<b>\$3,435,614</b>

## FOURTH ANNUAL REPORT

TABLE 13.—Continued.  
MERRIMACK COUNTY.

TOWN.	Polls, number.	Agencies. a Roads and canals. b Town bridges. c Waterworks, etc.	Mills, factories, and machinery.	Improved and un- improved and un- improved lands and buildings.	Amount of taxes, including poll taxes.	Property rate per cent.
Allentown . . . . .	331	a \$40,000	\$417,000	\$428,350	\$1,006,511	\$15,759.76
Andover . . . . .	342	.....	1,550	618,395	870,431	12,239.80
Boscawen . . . . .	251	.....	77,000	559,175	786,115	20,505.06
Bow . . . . .	210	.....	.....	891,857	971,775	14,845.95
Bradford . . . . .	220	.....	1,100	497,867	623,966	8,299.97
Canterbury . . . . .	160	.....	.....	570,175	649,731	11,479.29
Chichester . . . . .	168	.....	100	320,117	392,089	5,825.25
Concord . . . . .	5,735	.....	214,300	15,739,099	19,177,428	316,447.67
Danbury . . . . .	177	.....	4,852	247,366	322,900	6,037.04
Dunbarton . . . . .	140	.....	.....	343,950	404,808	6,552.20
Epsom . . . . .	198	.....	11,167	424,161	579,523	9,088.78
Franklin . . . . .	1,846	.....	1,177,100	2,860,946	4,997,712	85,725.24
Henniker . . . . .	392	.....	73,400	769,770	1,001,741	18,614.99
Hill . . . . .	212	.....	10,725	333,495	416,694	7,091.10
Hooksett . . . . .	457	.....	327,800	865,892	1,286,061	18,661.64
Hopkinton . . . . .	442	.....	73,900	920,810	1,169,739	25,428.51
Loudon . . . . .	261	.....	4,900	530,990	644,088	10,183.32
Newbury . . . . .	169	2,500	.....	887,600	1,400	11,416.50
						1,009,649

New London .....	216	a	.....	1,965	1,033,333	1,143,558	16,147.49
Northfield .....	350	a	50,000	165,850	821,455	1,500,326	18,710.64
Pembroke .....	641	a	10,500	415,300	963,846	1,679,670	26,477.05
Pittsfield .....	637	a	.....	76,200	1,048,660	1,458,020	32,521.40
Salisbury .....	143	a	.....	2,600	284,120	330,053	5,731.87
Sutton .....	231	a	.....	3,900	465,271	604,025	8,966.48
Warner .....	350	a	.....	17,100	738,230	958,580	20,846.34
Webster .....	119	a	.....	800	381,405	443,277	4,670.77
Wilmot .....	177	a	.....	11,550	208,782	304,348	6,067.74
Totals .....	14,577		\$103,000	\$3,094,559	\$33,755,117	\$44,532,818	\$1,61

## FOURTH ANNUAL REPORT

TABLE 13.—*Continued.*  
HILLSBOROUGH COUNTY.

TOWNS.	HORSES.		ASSES AND MULES.		OXEN.		COWS.		AVERAGE PER head.						
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.							
Amherst .....	327	\$46,362	\$141.77	3	\$500	\$166.66	2	\$100	\$50.00	529	\$26,210	\$49.54			
Antrim .....	296	32,710	110.50	2	125	62.50	14	1,180	84.28	341	16,290	47.77			
Bedford .....	431	48,150	111.71	..	..	..	8	805	100.62	817	37,755	46.21			
Bennington .....	80	10,375	129.68	2	250	125.00	8	725	90.62	122	5,595	45.86			
Brookline .....	112	11,875	105.58	..	..	..	2	200	100.00	69	2,990	43.33			
Deering .....	131	15,280	111.64	..	..	..	22	2,305	104.77	250	10,780	43.12			
Francesstown .....	201	24,810	123.43	..	..	..	4	325	81.25	352	18,105	51.43			
Goffstown .....	337	43,172	128.10	4	400	100.00	13	1,070	82.30	628	30,072	47.88			
Greenfield .....	121	18,135	149.87	..	..	..	14	1,270	90.71	346	19,345	55.91			
Greenville .....	131	15,832	120.85	..	..	..	..	..	..	110	5,281	48.00			
Hancock .....	238	23,730	99.70	1	25	25.00	10	710	71.00	381	18,840	49.44			
Hillsborough .....	356	42,606	119.67	..	..	..	16	1,080	67.50	462	19,436	42.06			
Hollis .....	362	42,060	116.18	2	200	100.00	10	700	70.00	613	29,695	48.40			
Hudson .....	265	28,760	108.52	..	..	..	2	160	80.00	534	25,163	47.12			
Litchfield .....	93	13,900	149.46	..	..	..	2	250	125.00	208	10,440	50.19			
Lyndeborough .....	196	21,320	108.77	..	..	..	19	1,760	92.63	478	23,508	49.18			
Manchester .....	2,182	335,030	153.54	..	..	..	..	..	..	612	27,125	44.32			

## VALUATION AND TAXATION, 1914.

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Mason .....	82	7,555	92.13	.....	.....	.....	.....	.....	123	5,245
Merrimack .....	183	20,630	112.73	.....	.....	.....	8	650	81.25	42.64
Milford .....	511	58,135	113.76	3	650	216.66	2	90	45.00	15,085
Mont Vernon .....	125	16,140	119.55	.....	.....	.....	6	650	108.33	46.55
Nashua .....	936	100,550	107.42	2	150	75.00	.....	.....	186	22,540
New Boston .....	295	34,875	118.22	2	200	100.00	22	1,475	67.04	44.04
New Ipswich .....	201	25,238	125.56	4	710	177.50	.....	.....	821	18,020
Pelham .....	233	27,170	116.60	2	400	200.00	2	200	100.00	40,088
Peterborough .....	465	53,885	115.88	.....	.....	.....	5	390	78.00	48.82
Sharon .....	27	2,980	110.37	.....	.....	.....	.....	.....	15	21,060
Temple .....	124	14,425	116.33	2	200	100.00	4	300	75.00	59.66
Weare .....	385	44,359	115.21	4	300	75.00	50	4,682	93.64	39.60
Wilton .....	336	40,979	122.08	3	330	110.00	6	700	116.66	21,658
Windor .....	30	3,835	127.83	6	1,300	216.66	.....	.....	7	49.27
Totals .....	9,802	\$1,224,863	\$124.96	42	\$5,470	\$136.66	251	\$21,777	\$86.76	\$558,343
									11,897	\$46.93

TABLE 13.—*Continued.*  
HILLSBOROUGH COUNTY

TOWNS.		OTHER NEAT STOCK.	SHEEP.	HOGS.	POWLS.	VEHICLES AND AUTOMOBILES.
	Number.	Vsulation.	Average per head.	Vsulation.	Average per head.	Vsulation.
Amherst .....	63	\$2,347	\$37.25	18	\$281	\$15.59
Antrim .....	67	2,360	35.22	5	66	2,245
Bedford .....	77	2,765	35.90	4	29	1,178
Bennington .....	8	285	35.62	12	377	13.20
Brookline .....	9	190	21.11	60	1	5,408
Deering .....	163	5,145	31.56	14	7	20.00
Francesstown..	58	2,445	42.15	52	220	14.28
Goffstown .....	63	1,942	30.82	54	4.16	80
Greenfield .....	83	3,055	36.80	48	225	10.00
Greenville .....	2	101	50.50	...	5.85	13.20
Hancock .....	157	4,965	31.62	138	560	4.05
Hillsborough..	165	4,483	27.16	98	489	4.98
Hollis .....	82	2,755	33.55	31.35	125	6.25
Hudson .....	48	1,505	31.35	29	120	4.13
Litchfield .....	14	430	30.71	1	8	3.00
Lyndeborough..	67	2,395	35.77	33	157	4.75

## **VALUATION AND TAXATION, 1914.**

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Manchester ..	27	700	25.92	3	15	5.00	219	3,666	16.73	....	1,690	....	569,065
Mason ..	16	372	23.25	....	....	....	....	....	....	202	153	....	450
Merrimack ..	20	740	37.00	....	....	....	5	80	16.00	5,462	3,275	35	14,350
Milford ..	71	2,275	32.04	3	15	5.00	12	162	13.50	13,987	10,533	180	30,790
Mont Vernon ..	41	1,485	36.21	15	60	4.00	....	....	....	1,480	1,170	13	5,800
Nashua ..	29	830	28.62	23	70	3.04	28	295	10.53	4,190	2,095	....	243,920
New Boston ..	106	3,830	36.13	102	....	....	541	5,30	360	5,331	14,80	1,991	14,705
New Ipswich ..	21	787	37.47	4	24	6.00	4	....	....	....	1,635	1,305	9,975
Pelham ..	75	2,705	36.06	2	12	6.00	....	....	32	525	16.40	6,070	6,350
Peterborough ..	64	2,880	45.00	61	244	4.00	36	443	12.30	....	796	....	22,375
Sharon ..	....	....	....	....	....	....	6	....	....	120	20.00	75	....
Temple ..	34	880	25.88	99	346	3.49	....	....	....	....	....	2,859	2,001
Weare ..	121	6,530	53.96	472	2,435	5.15	8	80	10.00	1,919	3,572	32	8,126
Wilton ..	56	1,790	31.96	44	116	2.63	70	815	11.64	....	3,568	2,358	121
Windsor ..	3	105	35.00	2	7	3.60	....	....	....	....	....	....	18,576
Totals ..	1,810	\$63,077	\$34,84	1,475	\$7,012	\$4.75	1,108	\$16,399	\$14.74	\$87,055	\$65,997	929	\$1,076,723

TABLE 13.—*Continued.*  
HILLSBOROUGH COUNTY

TOWNS.	a Portable miles. Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' excep- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Amherst .....	a-b \$2,275	\$19,250	\$138,316	\$23,992	\$8,455	\$29,375
..... a 750	18,120	.....	6,000	10,205	14,890	\$70,890
..... a 4,585	41,360	.....	1,100	6,650	2,421	67,645
..... a 1,250	1,250	2,400	200	7,000	14,132	1,800
..... a 650	4,400	.....	.....	8,575	4,150	179,348
..... a 3,000	38,500	.....	.....	1,920	150	49,650
..... a 2,650	56,750	.....	200	8,275	11,303	50
..... a 2,200	37,367	.....	.....	6,500	19,050	6,260
..... a 800	3,900	.....	1,200	2,775	36,159	49,232
..... a 1,300	14,450	.....	.....	5,500	4,011	55,695
..... a 2,050	22,800	.....	.....	12,073	1,500	98,930
..... a 28,450	.....	.....	52,100	14,550	7,247	18,050
..... a 2,325	.....	3,000	10,100	5,960	22,494	97,950
..... a 2,100	3,800	4,456	3,950	17,500	18,835	23,925
..... a 700	21,300	.....	.....	8,550	16,505	36,370
..... a 5,265	.....	1,446	.....	625	16,720	.....
..... b 3,090	.....	53,574.8	3,900	10,500	53,764	28,522
..... a 275	.....	.....	178,684	53,571	297,571	7,920,160
..... a 13,880	.....	3,000	3,000	4,410	8,639	600

Merrimack .....	.....	9,530	.....	6,300	11,700	9,165	32,974
Milford .....	a	3,300	22,100	48,966	18,312	51,458	277,923
Mont Vernon .....	a	1,425	4,000	4,500	2,700	3,560	49,778
Nashua .....	b	650	.....	74,975	80,100	55,775	2,100
New Boston .....	a	4,935	45,573	1,225	400	6,600	3,406,535
New Ipswich .....	a	665	18,505	.....	.....	3,300	22,605
Pelham .....	a	600	22,155	.....	1,000	7,145	20,931
Peterborough .....	a	.....	.....	16,745	53,237	9,500	11,681
Sharon .....	a	100	14,000	.....	50	.....	270,501
Temple .....	a	1,275	13,528	.....	.....	3,000	.....
Wear .....	a	3,268	37,674	.....	.....	3,154	1,974
Wilton .....	a	2,700	30,325	82,110	4,949	8,215	2,500
Windsor .....	a	2,600	7,000	.....	.....	68,514	47,600
<b>Totals .....</b>		<b>\$47,943</b>	<b>\$557,567</b>	<b>\$867,921</b>	<b>\$509,355</b>	<b>\$326,397</b>	<b>\$1,484,516</b>
							<b>\$12,685,580</b>

TABLE 13.—Continued.  
HILLSBOROUGH COUNTY.

TOWNS.	Polls, number.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes, including poll taxes.	Property rate per cent.
Amherst .....	284	.....	\$6,700	\$859,782	\$1,242,276	\$1.58
Antrim .....	397	.....	81,800	677,400	926,669	2.05
Bedford .....	320	.....	.....	875,770	1,033,727	1.45
Bennington .....	233	a \$20,000	278,850	263,215	782,406	1.25
Brookline .....	169	*46,000	9,800	359,814	493,504	8,978.97
Deering .....	126	.....	630	243,745	320,707	5,543.92
Francestown .....	173	a 1,600	2,475	275,649	407,556	8,350.40
Goffstown .....	633	.....	161,100	1,362,240	1,754,696	31,109.07
Greenfield .....	138	.....	5,100	297,242	420,166	7,047.21
Greenvile .....	343	.....	290,835	437,627	899,604	15,169.62
Hancock .....	201	.....	3,350	423,020	537,395	1,160.29
Hillsborough .....	660	.....	171,250	1,041,915	1,500,207	30,089.39
Hollis .....	254	a 9,200	.....	692,510	841,953	10,951.44
Hudson .....	388	.....	17,000	900,971	1,054,005	21,856.10
Litchfield .....	87	a 15,000	7,600	293,795	390,858	3,517.86
Lyndeborough .....	174	.....	3,780	363,663	479,306	7,729.45
Manchester .....	20,246	b 650,000	13,568,468	44,707,069	68,798,074	1,131,097.32
Mason .....	100	.....	.....	289,458	329,637	4,355.43

a Aqueducts.  
b Locks and canals.  
c Toll bridges.

d Electric light lines.

e Wharves, ferries.

Merrimack .....	356	.....	137,600	728,475	978,884	13,437.82	1.30
Milford .....	1,268	.....	337,250	2,386,916	3,208,113	54,320.42	1.62
Mont Vernon .....	112	.....	1,000	469,645	560,205	7,054.48	1.20
Nashua .....	8,485	.....	6,852,749	11,483,076	22,639,775	453,479.80	1.93
New Boston .....	284	.....	17,100	662,705	874,123	14,214.77	1.56
New Ipswich .....	221	.....	143,067	642,345	888,701	13,180.58	1.43
Pelham .....	254	.....	4,300	577,765	723,987	9,680.24	1.26
Peterborough .....	603	.....	158,240	1,587,253	2,308,880	27,989.00	1.16
Sharon .....	27	.....	.....	147,650	165,020	1,796.68	1.05
Temple .....	67	.....	.....	218,145	264,609	4,764.67	1.75
Weare .....	418	.....	20,750	839,654	1,053,666	16,239.74	1.46
Wilton .....	460	a	390	81,330	1,093,350	1,460,035	26,470.61
Windsor .....	16	.....	.....	42,087	57,284	851.39	1.43
<b>Totals .....</b>	<b>37,503</b>		<b>\$742,190</b>	<b>\$22,362,134</b>	<b>\$75,113,951</b>	<b>\$2,004,411.31</b>	<b>\$1.64</b>

Ice houses etc

## **FOURTH ANNUAL REPORT**

TABLE 13.—*Continued.*  
CHESHIRE COUNTY.

TOWNS.	HORSES.	ASSES AND MULES.		OXEN.		COWS.		AVERAGE PER head.	AVERAGE PER head.
		Number.	Value.	Number.	Value.	Number.	Value.		
Alstead .....	296	\$36,094	\$121,93	1	\$10.00	32	\$2,832	\$88.50	338
Chesterfield .....	316	35,035	110,87	4	675	143,75	6	550	91,66
Dublin .....	180	19,045	106,39	..	..	..	4	375	93,75
Fitzwilliam .....	229	23,385	102,11	3	500	166,66	2	275	137,50
Gilsun .....	148	13,079	88,37	3	225	75,00	14	1,340	95,71
Harrisville .....	152	18,495	121,61	2	150	75,00	2	175	87.50
Hinsdale .....	267	33,410	125,13	2	500	250,00	4	360	90,00
Jaffrey .....	320	33,878	105,86	2	256	128,00	6	388	64,66
Keene .....	896	110,170	122,95	..	..	..	16	1,525	95,31
Marlborough .....	177	20,514	115,89	1	24	24,00	4	310	77.50
Marlow .....	142	14,642	103,11	6	950	158,33	28	2,892	103,29
Nelson .....	71	6,948	97,85	..	..	..	12	950	79,16
Richmond .....	116	12,140	104,65	2	275	137,50	2	150	75,00
Rindge .....	214	23,585	110,21	2	250	125,00	2	200	100,00
Roxbury .....	30	3,012	100,40	..	..	..	..	..	266
Scoddard .....	98	13,310	135,61	..	..	..	12	1,035	86.25
Sullivan .....	119	14,515	121,97	4	675	168,75	4	400	100,00

Surry .....	134	14,970	111.71	2	300	150.00	6	490	81.66	212	13,770	64.95
Swanzey .....	370	38,005	102.71	2	225	112.50	6	510	85.00	405	16,930	41.80
Troy .....	149	18,815	126.27	..	....	....	6	775	129.16	180	8,170	45.38
Walpole .....	563	61,446	111.11	2	90	45.00	34	2,802	76.52	888	41,162	46.35
Westmoreland .....	280	32,570	116.32	..	....	....	14	1,155	82.50	827	37,320	45.12
Winchester .....	414	46,600	112.56	6	600	100.00	20	2,140	107.00	601	23,708	39.44
<b>Totals .....</b>	<b>5,671</b>	<b>\$643,653</b>	<b>\$113.49</b>	<b>44</b>	<b>\$5,605</b>	<b>\$127.38</b>	<b>236</b>	<b>\$21,429</b>	<b>\$90.80</b>	<b>6,975</b>	<b>\$330,403</b>	<b>\$47.36</b>

## **FOURTH ANNUAL REPORT**

TABLE 13.—*Continued.*  
CHESHIRE COUNTY.

TOWNS.	OTHER NEAT STOCK.	SHEEP.	HOGS.	FOWLS.	VEHICLES AND AUTOMOBILES.	Valuation.
						Number.
Alstead .....	89	\$3,322	228	\$1,006	\$4,441	19
Chesterfield .....	86	3,100	45	255	5,66	30
Dublin .....	13	515	39,61	198	2,95	26
Fitzwilliam .....	34	1,370	40,29	2	7,50	10
Gilmanton .....	32	835	26,09	25	81	3,24
Harrisville .....	23	580	25,21	12	42	3,50
Hinsdale .....	53	1,444	27,24	13	39	3,00
Kaffrey .....	43	2,308	53,67	45	294	6,53
Keene .....	129	5,085	31,66	104	449	4,31
Marlborough .....	37	1,264	34,16	89	364	4,08
Marlow .....	63	2,790	44,28	11	48	4,36
Nelson .....	19	605	31,84	158	495	3,13
Richmond .....	12	290	24,16	11	50	4,54
Ridge .....	16	875	54,68	1	7	7,00
Roxbury .....	6	136	22,66	•••	•••	•••
Stoddard .....	19	635	33,42	129	597	4,62
						9
						117
						13,00
						179



## FOURTH ANNUAL REPORT

TABLE 13.—*Continued.*  
CHESHIRE COUNTY.

TOWNS.	a Portable miles. <sup>b</sup> Boats.	Wood and lumber, &c 82.	Stock in national banks in this state. and notes.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alstead .....	.....	\$9,872	\$1,900	\$2,000	\$9,500	\$8,798
Chesterfield .....	a \$6,275	150	.....	1,803	5,785	25,837
Dublin .....	a-b 2,275	12,163	.....	9,163	1,200	65,802
Fitzwilliam .....	b 125	15,135	.....	9,322	13,000	5,770
Gilsum .....	a 650	12,398	.....	4,980	6,061	1,200
Harrisville .....	b 470	5,625	2,250	400	2,375	25,089
Hinsdale .....	a-b 2,915	15,556	.....	23,600	14,950	31,640
Jaffrey .....	a 800	4,800	.....	36,191	1,353	77,596
Keene .....	.....	.....	98,580	614,300	53,950	47,712
Marlborough .....	.....	2,000	7,920	23,768	10,350	10,650
Marlow .....	.....	4,500	.....	10,844	3,930	265,112
Nelson .....	b 100	7,600	.....	.....	6,400	965,200
Richmond .....	a 1,500	.....	600	.....	.....	47,144
Rindge .....	a 1,000	14,360	.....	10,420	7,810	7,310
Roxbury .....	a 530	1,200	.....	.....	.....	13,714
Stoddard .....	a-b 1,900	.....	.....	.....	5,905	5,403
Sullivan .....	a 1,425	6,850	.....	4,031	3,796	1,800
Surry .....	a 2,000	34,000	.....	200	300	7,178
						21,950
						8,400
						3,814
						600
						14,222
						1,400

Swanzey .....	<i>a-b</i>	1,620	22,170	3,000	10,000	6,650	3,970	58,755
Troy .....	<i>a</i>	1,200	15,724	.....	8,065	6,945	18,606	44,300
Walpole .....	<i>a-b</i>	2,280	14,440	1,850	14,004	13,000	12,772	166,700
Westmoreland .....	<i>a-b</i>	875	9,875	.....	3,817	7,265	8,253	8,505
Winchester .....	<i>a-b</i>	2,175	5,800	.....	27,583	13,200	23,865	240,417
Totals .....		\$30,115	\$214,218	\$116,100	\$814,491	\$193,725	\$683,601	\$1,855,364

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TABLE 13.—Continued.  
CHESHIRE COUNTY.

TOWNS.	Polls, number.	Mills, taxables. a Aqueducts and canals. b Locks and bridges. c Town bridges. d Bridges, lights, houses. e Warehouses, cellars, houses.	Amount of taxes, improved lands and buildings.	Mills, taxables. f Factories, improved lands and buildings.	Amount of taxes, improved lands and buildings.	Amount of taxes, improved lands and buildings.	Property rate per cent.
Alstead	211	d \$5,000	\$9,950	\$512,401	\$632,968	\$10,739.38	\$1.63
Chesterfield	217	d .....	8,400	788,135	917,105	14,649.12	1.55
Dublin	172	.....	900	1,383,950	1,530,108	24,825.73	1.60
Fitzwilliam	343	.....	26,820	691,280	828,555	18,231.35	2.12
Gilsum	115	.....	.....	19,379	240,096	6,221.90	2.50
Harrisville	213	.....	59,850	447,920	600,081	10,327.33	1.65
Hinsdale	564	.....	1,141,571	842,865	2,189,168	34,403.35	1.52
Jaffrey	511	.....	196,930	1,123,827	1,596,712	31,359.53	1.90
Keene	2,847	.....	586,000	7,164,279	9,960,010	175,014.17	1.70
Marlborough	392	a 1,500	52,300	588,186	801,954	19,228.94	2.30
Marlow	125	.....	8,200	192,276	267,402	5,865.44	2.10
Nelson	65	.....	4,750	227,603	260,349	3,940.35	1.50
Richmond	109	.....	.....	510,093	562,703	8,377.34	1.45
Rindge	174	.....	3,660	638,957	812,016	13,340.26	1.60
Roxbury	26	a 17,500	.....	114,035	138,639	1,923.63	1.35
Stoddard	72	.....	.....	247,692	280,150	4,206.35	1.45
Sullivan	77	.....	3,500	165,803	213,177	4,056.46	1.83
Surry	85	.....	500	184,245	271,282	4,103.59	1.45

Swanzey .....	538	.....	89,650	987,625	1,247,540	24,440.58
Troy .....	392	.....	221,950	601,940	943,800	17,772.40
Walpole .....	697	a 10,000	.....	2,352,016	2,707,901	67,204.57
Westmoreland .....	208	.....	3,740	479,072	593,110	11,507.15
Winchester .....	729	.....	194,700	1,337,258	1,983,431	45,072.71
<b>Totals .....</b>	<b>8,882</b>	<b>\$34,000</b>	<b>\$2,615,771</b>	<b>\$21,845,827</b>	<b>\$29,578,257</b>	<b>\$1,82</b>

TABLE 13.—*Continued.*  
SULLIVAN COUNTY.

TOWNS.	HORSES.		ASSES AND MULES.		OXEN.		COWS.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Aeworth .....	200	\$18,480	\$92,40	..	... \$600	\$150.00	36	\$2,755
Charlestown .....	335	44,500	132,83	4	... ..	8	830	103.75
Clarendont .....	720	93,600	130,00	..	... ..	34	3,370	99.11
Cornish .....	365	42,938	117,63	6	750	125.00	28	2,436
Croydon .....	164	21,060	128,41	*58	5,800	100.00	24	2,710
Goshen .....	114	10,375	91,00	..	... ..	14	1,310	93.57
Grantham .....	85	9,145	107.58	..	... ..	19	1,900	100.00
Langdon .....	135	14,792	109.57	..	... ..	6	606	101.00
Lempster .....	142	14,015	98,69	..	... ..	26	2,395	92.11
Newport .....	611	78,744	128,87	..	... ..	34	2,872	84.47
Plainfield .....	344	37,675	109.52	2	400	200.00	71	6,844
Springfield .....	149	13,505	90,63	2	200	100.00	38	3,360
Sunapee .....	237	26,580	112.15	2	250	125.00	21	2,050
Unity .....	229	24,900	108.73	..	... ..	42	3,870	92.14
Washington .....	131	15,986	122,03	2	400	200.00	16	1,596
Totals .....	3,961	\$166,295	\$117.72	76	\$8,400	\$110.52	417	\$38,904
								\$93.29
								5,852
								\$259,720
								\$44.38

\* Includes 56 buffaloes.

## **VALUATION AND TAXATION, 1914.**

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TABLE 13.—*Continued.*  
SULLIVAN COUNTY.

TABLE 13.—*Continued.*  
SULLIVAN COUNTY.

TOWNS.	a Portable mills. b Boats.	Wood and lumber, Laws 1911, c 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers, ex-emp- tioneers.	Money on hand, at interest, or on deposit.	Stock in trade.
Acworth .....	a \$1,500	\$14,192	.....	\$1,700	\$5,950	\$400	\$6,250
Charlestown .....	a-b 875	15,077	.....	22,400	13,700	40,294	53,420
Claremont .....	.....	6,900	\$6,500	119,300	21,800	98,580	926,115
Cornish .....	a 2,476	1,976	.....	3,100	9,640	46,408	15,742
Croydon .....	a 100	2,200	.....	2,472	3,385	21,304	13,925
Goshen .....	.....	2,875	.....	500	4,800	3,460	3,900
Granitham .....	a 1,975	500	.....	1,450	2,840	670	10,575
Langdon .....	a 1,900	13,262	4,000	.....	1,000	17,324	159
Lempster .....	a-b 950	20,940	.....	1,250	6,362	2,630	12,300
Newport .....	a 450	8,426	7,570	71,000	17,800	18,076	314,870
Plainfield .....	a 1,600	29,583	.....	7,890	15,756	60,255	6,855
Springfield .....	a 425	6,570	.....	1,050	3,995	2,479	3,220
Sunapee .....	b 67,300	800	.....	6,400	3,200	8,258	88,500
Unity .....	a 3,325	22,180	.....	2,600	5,900	500	.....
Washington .....	a 1,200	29,300	.....	.....	7,700	1,380	4,650
Totals .....	\$84,076	\$174,781	\$18,070	\$241,112	\$123,828	\$322,018	\$1,460,478

TABLE 13.—*Continued.*  
SULLIVAN COUNTY.

TOWN	Polls, number.	Amount of taxes and impropried and unimproved lands and buildings.	Amount of invento-ry.	Amount of taxes includ-ing poll taxes.	Property rate per cent.
Acworth .....	154	\$52,000	\$3,600	\$271,980	\$1.95
Charlestown .....	430	c-d-e	35,650	*936,560	2.15
Clarendon .....	2,394	c	1,465,200	4,472,640	27,896.25
Cornish .....	264	c	11,000	7,09,508	131,081.52
Croydon .....	103	c	.....	11,950	1.72
Crossben .....	90	c	.....	2,100	1.55
Grantham .....	90	c	.....	314,975	14,444.14
Langdon .....	90	c	.....	173,140	5,139.28
Lempster .....	108	c	150,000	500	1.23
Newport .....	1,534	d	233,934	223,130	3,927.21
Plainfield .....	261	a-b-d	12,700	950	1.83
Springfield .....	108	c	.....	1,600	4,174.97
Sunapee .....	323	c	3,000	50,000	1,119.86
Unity .....	168	c	.....	3,000	5,269.45
Washington .....	100	c	.....	2,000	1.90
			2,205,092	3,156,496	50,415.44
			577,648	785,326	12,153.70
			371,825	44,422	1.48
			1,129,510	1,411,722	7,885.50
			236,545	337,564	24,927.65
			233,044	305,668	5,713.51
					1.59
					4,204.25
					1.31
					\$1.68
Totals ...	6,217	\$228,700	\$1,812,584	\$12,236,746	\$17,607,696
					\$307,873.73

**Includes damage \$86,550.**

TABLE 13.—*Continued.*

HORSES.		ASSES AND MULES.		OXEN.		COWS.	
TOWNS.	Number.	VaIuation.	Number.	VaIuation.	Number.	VaIuation.	Number.
Alexandria .....	166	\$18,894	\$112,85	3	\$600	\$200.00	40
Ashland .....	233	29,343	125,93	4	866	216,50	14
Bath .....	382	49,330	129,13	..	..	..	6
Benton .....	75	8,471	110,28	1	50	50.00	20
Bethlehem .....	364	49,358	135,59	1	150	150.00	6
Bridgewater .....	76	9,258	121,81	2	500	250.00	24
Bristol .....	205	25,225	123,04	2	250	125.00	40
Campton .....	284	28,391	99,96	1	100	100.00	28
Canaan .....	405	40,310	99,53	4	550	137.50	20
Dorchester .....	100	12,695	126,95	..	..	..	10
Easton .....	109	14,340	131,65	2	150	75.00	8
Ellsworth .....	59	9,015	152,79	4	800	200.00	4
Enfield .....	204	37,500	183,82	..	..	..	31
Franconia .....	172	21,655	125,90	..	..	..	..
Grafton .....	191	19,470	101,93	4	525	131.25	39
Groton .....	96	9,728	101,33	2	40	20.00	28
Hanover .....	438	32,600	120,09	..	..	..	20
Average per head.		Average per head.		Average per head.		Average per head.	
Number.		Number.		Number.		Number.	
VaIuation.		VaIuation.		VaIuation.		VaIuation.	
\$10,423		\$95.50		\$3,820		267	
52.04		105.71		1,480		165	
8,587		125.66		754		921	
46.89		125.66		224		43,192	
39.62		89.20		653		8,876	
43.87		76.66		460		224	
49.65		24,448		24		109	
40.50		102.00		3,645		260	
10,530		91.12		101.07		336	
40.22		2,830		2,830		13,516	
41.46		81.25		81.25		699	
39.24		80.00		80.00		129	
40.28		78.75		630		125	
29.50		100.00		400		20	
41.24		85.00		2,635		549	
11.55		80.00		80.00		227	
42.58		77.00		77.00		325	
13.83		100.00		100		100	
38.55		2,610		2,610		1,796	
50.50		98.21		98.21		89.80	
40,048		20		20		790	

Haverhill .....	790	96,500	122.15	7	650	92.85	10	740	74.00	1,873	82,806	44.21
Hebron .....	64	6,961	108.76	2	300	150.00	14	1,524	108.85	117	4,458	38.10
Holderness .....	203	19,086	94.01	2	400	200.00	38	3,540	93.15	227	9,414	41.47
Landaff .....	146	19,546	133.87	..	..	..	14	930	66.42	328	15,254	46.50
Lebanon .....	726	80,223	161.50	2	200	100.00	30	3,150	105.00	1,189	50,079	42.11
Lincoln .....	304	48,210	158.58	..	..	..	..	..	..	17	970	57.05
Lisbon .....	583	69,985	120.04	1	120	120.00	2	160	80.00	1,074	47,305	44.04
Littleton .....	751	84,591	112.63	6	400	66.66	4	230	57.50	1,353	63,396	46.85
Livermore .....	48	3,120	65.00	..	..	..	..	..	..	3	120	40.00
Lyman .....	181	19,372	107.02	..	..	..	4	340	85.00	538	20,601	38.29
Lyme .....	345	38,765	112.36	1	50	50.00	17	1,575	92.64	783	30,894	39.45
Monroe .....	212	25,682	121.14	2	400	200.00	..	..	..	544	21,084	38.75
Orange .....	53	5,135	96.87	..	..	..	32	2,714	84.81	90	3,959	43.98
Orford .....	330	37,488	113.60	2	250	125.00	24	2,035	84.79	697	32,271	46.29
Piermont .....	262	31,195	119.06	..	..	..	8	735	94.87	765	35,281	46.11
Plymouth .....	327	43,626	133.41	2	450	225.00	36	4,102	113.94	353	16,116	45.65
Rumney .....	323	39,424	122.05	2	250	125.00	20	2,100	105.00	331	13,056	39.44
Thornpton .....	186	24,165	129.91	2	300	150.00	21	2,075	98.80	148	5,920	40.00
Warren .....	200	21,734	108.67	1	125	125.00	14	1,141	81.50	273	10,373	37.99
Waterville .....	42	6,700	169.52	..	..	..	..	..	..	6	180	30.00
Wentworth .....	190	19,585	103.07	..	..	..	32	2,720	85.00	347	14,736	42.46
Woodstock .....	231	31,134	134.76	..	..	..	6	500	83.33	117	4,381	37.44
<b>Totals .....</b>	<b>10,056</b>	<b>\$1,207,810</b>	<b>\$120.10</b>	<b>62</b>	<b>\$8,476</b>	<b>\$136.70</b>	<b>664</b>	<b>\$61,798</b>	<b>\$93.06</b>	<b>17,072</b>	<b>\$743,455</b>	<b>\$43.54</b>

TABLE 13.—*Continued.*  
GRAFTON COUNTY.

TOWNS.	OTHER NEAT STOCK.	SHEEP.		HOGS.		FOWLS.		Vehicles and Automobiles.
		Vaularation. Number.	Average per head.	Vaularation. Number.	Average per head.	Vaularation. Number.	Average per head.	
Alexandria .....	131	\$7,152	\$54,559	85	\$424	\$4,98	13	\$198
Ashland .....	32	1,328	41,34	48	230	4.79	3	8.33
Bath .....	409	14,042	34,33	424	2,584	6.09	49	1,249
Benton .....	32	673	21,03	23	92	4.00	613	12.51
Bethlehem .....	43	1,518	35,30	135	767	5.68	42	.....
Bridgewater .....	52	2,212	42,53	56	218	3.89	2	404
Bristol .....	68	1,900	27,94	35	141	4.02	...	9.61
Campton .....	115	4,503	39,15	116	618	5.32	3	11.00
Canaan .....	83	2,800	33,73	49	210	4.28	12	10.00
Dorchester .....	21	698	33,23	45	185	4.11	...	145
Easton .....	40	1,550	38,75	5	20	4.00	7	12.42
Ellsworth .....	8	475	59,37	20	66	3.30	...	7
Enfield .....	100	3,615	36,15	96	390	4.06	7	10.00
Franconia .....	16	595	37,18	1	50	5.00	4	45
Grafton .....	106	4,307	40,63	121	533	4.40	5	11.14
Groton .....	33	1,232	37,33	43	170	3.95	1	10.00

TABLE 13.—*Continued.*  
SULLIVAN COUNTY.

TABLE 13.—*Continued.*  
GRAFTON COUNTY.

TOWNS.	a Portable mills. b Boats.	Wood and lumber, Laws 1911, & 82.	Municipal bonds and notes.	Soldiers' exempo- tions.	Stock in national- al banks in this state.	Money on hand, at interest, or on deposit.	Stock in trade.
Alexandria .....	a \$490	\$6,780	...\$2,350	...\$4,400	13,000	24,629	\$1,750
Ashland .....	a-d 8,465	390	...\$2,350	4,855	3,951	6,574	129,715
Bath .....	a-d 2,080	20,640	....	800	2,750	954	25,377
Benton .....	a 3,150	7,750	....	3,400	5,976	8,260	500
Bethlehem .....	a 1,802	14,950	....	....	....	1,938	28,362
Bridgewater .....	a-d 1,200	6,000	10,915	32,600	5,000	21,066	200
Bristol .....	a-d 2,100	5,800	31,500	2,100	6,125	23,959	135,044
Canaan .....	a-d 2,275	100	1,720	1,700	12,020	19,382	22,260
Dorchester .....	a 1,330	5,500	....	....	1,788	662	49,050
Easton .....	a 1,275	600	7,870	3,740	2,130	1,425	1,284
Ellisworth .....	.....	890	....	....	....	....	5,138
Enfield .....	b 775	300	....	6,100	14,250	5,040	....
Franconia .....	a 1,050	19,250	....	4,055	3,000	88,150	9,350
Grafton .....	a 3,300	20,288	1,089	800	6,650	8,019	16,127
Groton .....	a 1,650	5,180	....	....	2,000	20	980
Hanover .....	a-d 3,000	22,960	20,840	57,840	9,360	106,498	90,272
Haverhill .....	a 3,095	5,125	20,550	45,128	24,205	119,676	228,781

Hebron .....	1,524	8,900	200	.....	800	5,576
Holderness .....	23,260	870	12,430	400	3,986	31,422
Landaff .....	.....	90	.....	.....	3,811	9,550
Lebanon .....	2,400	13,382	46,976	85,238	15,125	179,646
Lincoln .....	.....	10,000	1,082,120	.....	.....	457,455
Lisbon .....	.....	10,000	.....	4,996	17,000	1,949,659
Littleton .....	1,000	5,475	7,943	48,360	22,450	216,199
Livermore .....	4,000	.....	.....	.....	20,459	160,500
Lyman .....	3,300	500	.....	.....	.....	354,874
Lyne .....	2,185	250	.....	.....	.....	40,650
Monroe .....	1,194	2,850	.....	7,400	3,600	24,925
Orange .....	3,775	8,590	.....	.....	1,590	16,070
Orford .....	750	4,300	.....	.....	1,516	1,680
Piermont .....	3,225	12,730	.....	4,225	14,185	8,200
Plymouth .....	740	1,870	8,390	.....	3,150	10,200
Rumney .....	3,820	26,010	.....	25,062	5,749	12,650
Thornton .....	3,900	11,084	.....	500	3,000	82,112
Warren .....	950	4,625	.....	4,800	2,500	158,226
Waterville .....	.....	55,330	.....	.....	.....	36,459
Wentworth .....	2,200	14,742	.....	4,042	7,771	22,927
Woodstock .....	500	1,466	.....	2,600	1,437	21,145
Totals .....	\$101,360	\$361,167	\$1,223,393	\$343,774	\$238,561	\$2,832,399
						\$2,499,060

TABLE 13.—*Continued.*  
GRAFTON COUNTY.

TOWNS.	Polls, number.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inves- tory.	Amount of taxes including poll taxes.	Property rate per cent.
Alexandria .....	143	.....	\$3,200	\$273,047	\$328,558	\$2.64
Ashland .....	426	.....	133,700	774,734	1,133,743	1.98
Bath .....	272	a 1,250	15,000	554,585	750,771	2.04
Benton .....	54	.....	.....	140,889	174,889	1.40
Bethlehem .....	326	a 27,500	.....	1,373,748	1,543,558	28,072.65
Bridgewater .....	77	.....	200	235,092	275,100	3,45.96
Bristol .....	392	a 13,232	95,118	671,794	1,052,680	22,480.08
Campton .....	272	.....	44,250	519,896	706,128	12,028.22
Canaan .....	411	a 9,350	6,500	849,255	1,023,182	20,437.67
Dorchester .....	69	.....	1,000	182,549	212,610	4,41.46
Easton .....	60	.....	.....	138,890	181,050	2,835.90
Ellsworth .....	26	.....	.....	110,620	122,856	1,194.58
Enfield .....	460	.....	108,042	767,935	1,055,297	19,591.12
Franconia .....	154	a 4,500	2,800	607,150	778,080	12,757.28
Grafton .....	202	.....	5,765	408,235	509,897	6,36.73
Groton .....	89	.....	1,500	143,140	170,882	3,595.04
Hanover .....	542	a 2,500	.....	2,709,226	3,133,986	50,235.13
Haverhill .....	1,055	.....	126,650	1,912,660	2,700,755	51,654.79

a Agricultural.  
b Roads and canals.  
c Town bridges.  
d Electric light lines.  
e Waterworks, etc.  
f Telephone lines.

Hebron .....	68	e	100	720	175,038	<b>210,719</b>	<b>2,474.98</b>	1.11
Holderness .....	234	a	.....	3,200	1,038,010	1,175,384	18,333.83	1.52
Landaaff .....	221	a	16,330	2,000	289,284	391,190	7,719,04	1.86
Leibanon .....	1,624	a	.....	847,512	2,883,240	4,728,514	81,919,28	1.66
Lincoln .....	826	a	.....	517,232	729,142	4,575,397	21,326,17	.43
Lisbon .....	789	a	35,000	87,690	1,350,629	1,847,429	45,619,37	2.38
Littleton .....	1,229	c	4,250	.....	2,215,246	2,857,020	71,203,89	2.41
Livermore .....	47	.....	.....	1,500	575,990	625,995	1,852,12	.28
Lyman .....	115	.....	.....	2,600	204,944	261,540	5,433,04	1.98
Lyme .....	264	a	700	3,500	664,658	810,648	13,093,04	1.55
Monroe .....	118	c	5,000	4,500	326,334	427,148	5,703,49	1.28
Orange .....	67	.....	.....	7,960	127,051	169,852	2,07,60	1.50
Oxford .....	211	.....	.....	500	495,900	608,019	12,278,37	1.95
Piermont .....	182	.....	.....	9,000	399,926	515,505	11,189,60	2.10
Plymouth .....	660	.....	.....	91,450	1,356,288	1,819,223	35,671,29	1.90
Rumney .....	328	.....	.....	20,976	444,529	602,491	10,295,85	1.60
Thornton .....	175	.....	.....	.....	260,270	334,956	7,152,09	2.03
Warren .....	222	a	1,000	18,100	373,947	464,638	9,272,14	1.90
Waterville .....	93	.....	.....	.....	606,353	670,785	3,137,45	.44
Wentworth .....	186	.....	.....	3,195	272,492	356,285	6,037,13	1.59
Woodstock .....	379	.....	.....	43,820	464,909	610,206	14,961,09	2.33
<b>Totals .....</b>	<b>13,068</b>		<b>\$120,712</b>	<b>\$2,209,180</b>	<b>\$27,625,885</b>	<b>\$39,915,926</b>	<b>\$677,101.82</b>	<b>\$1.63</b>

TABLE 13.—*Continued.*  
COOS COUNTY.



TABLE 13.—*Continued.*  
COOS COUNTY.

TOWNS.	a Portable mills. b Boats.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers, ex-emp- tions, etc.	Money on hand, at interest, or on deposit.	Stock in trade.
Berlin .....	a \$1,920	\$13,134	\$62,717	\$5,775	\$34,910	\$1,429,444
Carroll .....	a .....	2,734	.....	4,000	3,515	8,636
Clarksville .....	a 800	5,425	1,900	590	1,900	.....
Colebrook .....	a .....	32,540	.....	13,340	91,410	89,315
Columbia .....	a .....	.....	.....	3,190	.....	3,335
Dalton .....	a .....	8,220	.....	2,525	689	825
Dummer .....	a 6,900	164,912	.....	1,200	2,250	1,635
Errol .....	a-b 5,575	374,743	.....	.....	1,873	4,895
Gorham .....	a .....	.....	5,770	37,700	6,800	6,504
Jefferson .....	a .....	3,375	11,900	300	1,600	11,592
Lancaster .....	a-b 1,160	.....	52,255	23,460	155,077	210,565
Milan .....	a .....	207,007	.....	8,600	4,655	81,080
Northumberland .....	a .....	45,282	.....	7,495	8,375	2,484
Fittsburg .....	a .....	300	.....	.....	2,475	2,375
Randolph .....	a 300	4,095	28,000	3,200	.....	2,075
Shelburne .....	a 2,400	.....	27,000	1,900	500	22,086
Stark .....	a .....	7,224	3,000	.....	300	4,200
Stewartstown .....	a .....	.....	.....	.....	8,076	5,190
						21,528



TABLE —Continued.  
COOS COUNTY.

TOWNS.	POLLS, number.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric lights. e Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved barns and buildings.	Amount of inves- tory.	Amount of taxes, including poll taxes.	Property rate per cent.	Property rate per cent.	
Berlin .....	3,825	.....	\$3,496,025	\$4,545,825	\$9,749,086	\$188,010.15	\$1.85	\$1.87	
Carroll .....	147	.....	.....	1,605,080	1,679,292	14,977.64	.....	.....	
Clarksville .....	80	.....	.....	540,924	582,536	5,995.36	1.00	1.00	
Colebrook .....	595	.....	51,000	1,191,265	1,744,370	36,778.47	2.04	2.04	
Columbia .....	151	.....	1,900	460,1405	577,464	8,617.48	1.44	1.44	
Dalton .....	156	e	1,200	191,405	258,676	6,137.85	2.25	2.25	
Dummer .....	88	b	11,000	475	279,135	500,711	7,185.94	1.40	1.40
Errol .....	107	a-b	36,200	.....	533,024	980,659	14,629.77	1.47	1.47
Gorham .....	666	c	7,000	1,029,200	2,025,406	3,638,832	56,642.25	1.52	1.52
Jefferson .....	287	c	200	.....	732,233	887,717	15,665.08	1.70	1.70
Lancaster .....	874	c	37,500	99,400	1,672,830	2,469,271	43,779.00	1.70	1.70
Milan .....	231	.....	.....	6,100	529,226	919,851	10,580.36	1.10	1.10
Northumberland..	718	c	1,500	208,850	722,505	1,226,790	24,604.45	1.88	1.88
Pittsburg .....	179	.....	.....	.....	2,880,475	2,993,934	28,800.37	.95	.95
Randolph .....	46	.....	.....	.....	255,980	239,105	3,320.06	1.35	1.35
Shelburne .....	70	.....	.....	.....	475,697	557,226	5,766.67	1.01	1.01
Stark .....	181	.....	.....	5,800	351,076	447,040	5,726.48	1.20	1.20
Stewartstown ..	306	.....	2,500	.....	578,527	709,444	11,682.12	1.56	1.56

Stratford .....	250	a-d	15,900	8,350	758,490	1,060,440	13,755.32	1.25
Wentworth's Loc'n	12	.....	.....	500	431,900	444,252	3,578.01	.80
Whitefield .....	504	a	500	19,030	961,000	1,231,416	27,478.23	2.15
Totals .....	9,473		\$111,000	\$4,929,130	\$21,695,123	\$32,899,112	\$533,699.06	\$1.56

## FOURTH ANNUAL REPORT

TABLE 13.—Continued.  
SUMMARY.

COUNTIES.	HORSES.		ASSES AND MULES.		OXEN.		COWS.		AVERAGE PER head.	AVERAGE PER head.	AVERAGE PER head.	AVERAGE PER head.
	Number.	Vaularation.	Number.	Vaularation.	Number.	Vaularation.	Number.	Vaularation.				
Rockingham ..	7,269	\$783,524	\$107,78	52	\$6,900	\$132,69	.222	\$19,265	\$86,77	11,058	\$506,950	\$45.84
Strafford .....	3,654	428,305	117,86	6	350	58,33	205	19,445	94.95	4,539	194,937	42.94
Belknap .....	3,273	370,079	113,07	24	2,855	118,95	287	24,301	84.67	4,475	195,396	43.86
Carroll .....	4,009	508,875	126,93	6	1,099	183,16	540	50,193	92.95	4,269	176,100	41.25
Merrimack .....	7,136	786,610	110,23	65	8,735	134,38	626	59,566	95.15	10,256	445,670	43.45
Hillsborough ..	9,802	1,224,863	124,96	42	5,740	136,66	251	21,777	86.76	11,897	558,333	46.93
Cheshire .....	5,671	643,653	113,49	44	5,605	127,38	236	21,429	90.80	6,975	320,403	47.36
Sullivan .....	3,961	466,295	117,72	76	8,400	110,52	417	38,904	93.29	5,852	259,720	44.38
Grafton .....	10,056	1,207,810	120,10	62	8,476	136,70	664	61,798	93.06	17,072	743,455	43.54
Cods .....	6,306	802,555	127,26	53	5,090	96,03	79	6,328	80.10	10,045	456,245	45.42
Totals .....	61,117	\$7,222,569	\$118,17	430	\$53,250	\$123,83	3,527	\$323,026	\$91.58	86,438	\$3,887,219	\$44.73

TABLE 13.—Continued.  
SUMMARY:

COUNTIES.	OTHER NEAT STOCK.		SHEEP.		HOOS.		FOWLS.		VEHICLES AND AUTOMOBILES.				
	Number.	Average per head.	Number.	Average per head.	Number.	Average per head.	Number.	Average per head.	Number.	Vaulation.			
Rockingham	1,221	\$40,264	\$32,97	825	\$3,976	\$4.81	1,354	\$17,991	\$13.28	34,665	\$24,176	940	\$465,953
Stratford...	745	25,410	34,10	810	3,933	4.73	84	1,451	17.27	8,711	7,157	840	353,412
Belknap...	1,367	45,866	33,55	1,658	7,699	4.64	144	1,930	13.40	4,058	4,624	225	220,911
Carroll....	1,067	40,637	38,08	908	4,295	4.73	164	2,470	15.06	3,205	2,672	652	189,271
Merrimack...	2,631	94,858	36,05	3,946	17,953	4.54	351	4,645	13.23	17,758	12,348	1,035	500,716
Hillsborough	1,810	63,077	34,84	1,475	7,012	4.75	1,108	16,339	14.74	87,055	65,997	929	1,076,723
Cheshire....	1,193	42,854	35,92	1,825	7,120	4.06	236	3,726	15.78	8,194	8,195	179	301,485
Sullivan....	1,910	66,407	34,76	2,605	11,060	4.24	96	1,389	14.46	7,385	5,402	560	171,554
Grafton....	4,320	143,455	32,51	4,714	20,663	4.38	661	8,957	13.55	7,217	6,274	1,022	398,108
Coos .....	1,286	46,858	36,43	2,785	16,459	5.90	324	4,369	13.48	843	532	405	281,721
Totals..	17,550	\$609,686	\$34,73	21,551	\$100,370	\$4.65	4,522	\$63,287	\$13.99	179,091	\$137,377	6,787	\$3,959,854

TABLE 13.—*Continued.*  
SUMMARY.

COUNTIES.	b Boats. Municipal bonds and notes.	c Stock in national banks in this state.	Soldiers' excep- tions.	Money on hand, at interest, or on deposit.	d Stock in trade.	
Rockingham .....	\$103,329	\$665,130	\$264,902	\$386,447	\$774,536	\$2,886,095
Strafford .....	26,660	285,049	334,726	180,683	42,833	3,327,902
Belknap .....	159,404	179,086	70,138	133,976	156,798	1,354,246
Carroll .....	116,619	227,681	41,250	45,548	458,147	794,347
Merrimack .....	100,600	493,127	389,907	326,479	212,130	3,435,614
Hillsborough .....	47,943	557,567	867,921	509,355	326,397	12,685,580
Cheshire .....	30,115	214,218	116,100	814,491	193,725	685,601
Sullivan .....	84,076	174,781	18,070	241,112	123,828	1,460,478
Grafton .....	101,360	361,167	1,223,393	343,774	238,561	2,499,060
Coos .....	20,355	978,933	87,320	304,932	106,751	498,490
Totals .....	\$790,461	\$4,136,639	\$3,419,902	\$3,319,295	\$2,035,925	\$32,956,458

## VALUATION AND TAXATION, 1914.

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TABLE 13.—*Concluded.*  
SUMMARY.

COUNTIES.	Polls, number.	Mills, millinery. and factories.	Amount of improved and un-improved lands and buildings.	Amount of inventory.	Amount of taxes, including poll taxes.	Property rate per cent.
Rockingham .....	14,147	\$20,490	\$1,478,250	\$33,136,862	\$41,757,215	\$784,053.48
Strafford .....	10,151	.....	3,979,518	19,493,642	28,953,811	\$1.81 537,270.63 1.78
Bellknap .....	6,609	50,280	1,511,767	14,318,384	19,109,089	312,282.41 1.57
Carroll .....	5,013	17,210	279,034	12,176,975	15,199,674	231,209.12 1.46
Merrimack .....	14,577	103,000	3,094,559	33,755,117	44,532,818	746,441.85 1.61
Hillsborough .....	37,503	742,190	22,362,134	75,113,951	117,411,028	2,004,411.31 1.64
Cheshire .....	8,882	34,000	2,615,771	21,845,827	29,578,257	556,811.63 1.82
Sullivan .....	6,217	228,700	1,812,584	12,236,746	17,607,696	307,873.73 1.68
Grafton .....	13,068	120,712	2,209,180	27,625,885	39,915,926	677,101.82 1.63
Cots .....	9,473	111,000	4,929,130	21,695,723	32,899,112	533,699.06 1.56
Totals .....	125,640	\$1,427,582	\$44,271,927	\$271,398,512	\$386,964,626	\$6,691,155.04 \$1.66
Unincorporated places .....	.....	.....	.....	3,913,000	9,671.62	.24
Poll taxes .....	.....	.....	.....	\$390,877,626	\$6,700,726.86 251,280.00	.... ....
Property taxes .....	.....	.....	.....	.....	\$6,449,446.66	\$1.65

TABLE 14.  
*Equalized Valuation upon which the Apportionment of State and County Taxes is made, and the sum to be paid by each Town on each \$1,000 of the State Tax, 1915.*

**ROCKINGHAM COUNTY.**

TOWNS.	Amount of inves-tory.	Insurance stock.	Deposits in banks, sav-ings and building-s.	Equalized valua-tion, 1915.	Equalized valua-tion, 1913.	Proportion to each \$1,000 of tax.	1915.	1913.
Atkinson .....	\$386,298	\$1,200	\$27,395	\$423,949	\$423,437	\$0.88	\$0.88	\$0.88
Auburn .....	608,044	....	221,910	833,278	829,301	1.72	1.72	1.73
Brentwood .....	401,297	....	104,272	6,358	511,927	1.06	1.06	1.18
Candia .....	508,708	1,100	263,129	6,464	779,401	1.57	1.61	1.57
Chester .....	541,018	....	287,003	5,069	833,090	1.86	1.72	1.86
Danville .....	276,199	....	67,487	2,033	345,719	.71	.71	.77
Deerfield .....	602,820	....	204,816	5,980	813,616	1.68	1.68	1.82
Derry .....	3,959,861	300	596,739	50,871	4,607,771	4,680,569	9.53	9.75
East Kingston .....	301,539	5,300	19,393	7,044	333,276	359,329	.69	.75
Epping .....	760,737	4,600	209,272	28,140	1,002,749	1,057,712	2.07	2.20
Exeter .....	4,003,300	32,725	747,351	218,445	5,001,821	4,953,023	10.35	10.33
Fremont .....	442,030	250	126,074	10,725	579,079	576,066	1.19	1.20
Greenland .....	495,297	....	98,168	17,442	610,907	622,191	1.26	1.30
Hampstead .....	533,542	....	43,296	12,968	589,806	598,259	1.22	1.25
Hampton .....	2,054,985	....	115,264	25,951	2,196,100	1,929,728	4.54	4.02

**VALUATION AND TAXATION, 1914.**

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<b>Hampton Falls</b>	546,393	13,125	31,808	6,710	598,036	585,417
Kensington	297,365	1,500	31,712	1,415	331,992	.68
Kingston	639,290	400	63,918	9,982	713,530	.47
Londonderry	969,185	1,400	297,461	13,323	1,283,369	1,381,696
Newcastle	406,347	250	113,134	2,737	522,168	578,145
Newfields	205,719	2,600	70,891	39,715	318,925	342,552
Newington	345,475	.....	111,226	9,400	466,101	467,277
Newmarket	1,756,958	400	166,361	14,894	1,938,613	.96
Newton	502,216	.....	5,128	13,989	521,333	2,065,119
North Hampton	1,261,397	8,000	146,690	3,900	1,419,987	1,446,566
Northwood	561,555	1,000	277,718	943	841,219	841,954
Nottingham	641,435	.....	102,013	340	743,788	750,563
Plaistow	667,153	1,200	5,041	37,541	710,935	683,041
Portsmouth	*10,955,035	180,100	2,827,629	521,450	14,484,314	14,604,757
Raymond	722,754	900	301,972	10,543	1,036,169	1,022,066
Rye	1,433,809	2,600	413,578	6,912	1,856,899	1,832,220
Salem	1,965,680	1,000	40,247	45,295	2,032,222	1,828,883
Sandown	209,029	.....	24,758	4,266	238,053	255,184
Seabrook	448,948	.....	5,114	6,421	460,483	457,078
South Hampton	214,707	.....	10,046	176	224,929	.46
Stratham	443,798	1,100	117,905	13,802	576,305	602,500
Windham	732,389	.....	72,459	13,941	818,789	6,726,162
<b>Totals</b>	<b>\$41,802,215</b>	<b>\$261,050</b>	<b>\$8,368,078</b>	<b>\$1,187,565</b>	<b>\$51,618,908</b>	<b>\$57,759,334</b>
						<b>\$106.69</b>
						<b>\$120.42</b>

\*Includes \$45,000, subject to state and county taxes only.

## FOURTH ANNUAL REPORT

TABLE 14.—Continued.  
STRAFFORD COUNTY.

Towns.	Amount of invent- ory.	Proportion to each \$1,000 of tax.		
		1913.	1915.	1913.
Barrington .....	\$355,930	\$10,064	\$751,371	\$900,291
Dover .....	*10,910,097	\$12,325	14,671,190	14,721,164
Durham .....	672,280	3,309,447	36,046	30,35
Farmington .....	1,537,186	1,425	131,274	839,900
Lee .....	376,200	.....	618,791	17,250
Madbury .....	266,501	.....	97,502	16,947
Middleton .....	130,792	.....	143,583	18,162
Milton .....	1,334,438	750	15,432	146,224
New Durham .....	333,999	250	471,733	5,383
Rochester .....	6,102,571	18,825	102,688	2,805
Rollinsford .....	1,281,132	350	2,241,988	159,702
Somersworth .....	5,018,845	4,750	388,658	34,385
Strafford .....	548,820	.....	1,187,813	98,140
Totals .....	\$29,068,811	\$38,675	\$9,088,924	\$838,205
				\$39,034,615
				\$38,775,458
				\$50,63
				\$80.84

\*Includes \$115,000 exempted since 1909.

TABLE 14.—Continued.  
BELKNAP COUNTY.

TOWNS.	Amount of invent- try.	Insurance stock.	Deposits in sav- ings banks.	Railroad stock right of way, and buildings.	Equalized value- tion 1915.	Equalized value- tion 1913.	Proportion to each \$1,000 of tax.	1915.	1913.
Alton . . . . .	\$1,371,114	\$500	\$209,374	\$71,080	\$1,652,068	\$1,601,646	\$3.40	\$3.34	
Barnstead . . . . .	661,005	10,900	321,601	13,689	1,007,195	1,032,517	2.07	2.15	
Belmont . . . . .	871,994	1,000	207,865	17,073	1,097,932	1,141,234	2.26	2.38	
Center Harbor . . .	612,599	75	154,676	560	767,910	743,945	1.57	1.55	
Gilford . . . . .	914,030	1,000	117,326	12,436	1,044,792	966,308	2.15	2.01	
Gilmanton . . . . .	538,612	...	197,739	342	739,693	770,737	1.51	1.61	
Laconia . . . . .	*9,404,939	36,450	1,842,042	282,921	11,566,352	10,745,188	23.92	22.40	
Meredith . . . . .	1,629,388	13,000	422,765	24,100	2,089,253	2,078,327	4.31	4.33	
New Hampton . . . .	556,309	300	135,666	4,815	697,090	712,854	1.43	1.49	
Sanbornton . . . . .	700,845	...	234,867	8,753	944,465	923,060	1.94	1.92	
Tilton . . . . .	1,883,254	4,350	615,170	293,638	2,796,412	2,847,866	5.77	5.94	
Totals . . . . .	\$19,144,089	\$67,575	\$4,459,091	\$729,407	\$24,400,162	\$23,563,682	\$50.33	\$49.12	

\*Includes \$5,000 exempted since 1909.

## FOURTH ANNUAL REPORT

TABLE 14.—*Continued.*  
CARRROLL COUNTY.

Towns.	Amount of inventories.	Insurance stock.	Deposits in savings banks, savings and building funds.	Railroad stock, and buildings.	Equitized value in 1913.	Equitized value in 1915.	Proportion to each \$1,000 of tax.	1915.	1913.
Albany .....	\$390,700	.....	\$3,188	.....	\$393,888	\$25,086	\$0.89		
Bartlett .....	770,962	.....	43,923	\$34,909	849,794	825,979	1.75	1.72	
Brookfield .....	220,113	.....	53,223	1,800	275,136	252,985	.56	.53	
Chatham .....	218,635	.....	642	.....	219,277	241,179	.44	.50	
Conway .....	2,701,252	\$1,050	304,828	62,959	3,070,089	3,417,899	6.35	7.13	
Eaton .....	221,076	.....	8,063	.....	229,139	216,577	.47	.45	
Effingham .....	421,228	.....	34,734	.....	455,962	478,856	.94	1.00	
Freedom .....	383,629	.....	18,612	.....	402,241	423,223	.82	.88	
Hart's Location .....	113,655	.....	3,768	9,019	126,442	149,772	.25	.31	
Jackson .....	544,348	725	31,045	.....	576,118	568,528	1.19	1.18	
Madison .....	436,763	325	32,520	5,554	475,162	485,710	.97	1.01	
Moultonborough .....	1,462,020	.....	197,397	2,430	1,661,847	1,307,914	3.42	2.73	
Ossipee .....	1,013,860	100	279,141	15,346	1,308,447	1,206,256	2.70	2.52	
Sandwich .....	1,146,360	2,200	160,431	15,361	1,324,352	1,271,827	2.73	2.65	
Tamworth .....	1,116,230	.....	112,757	.....	1,228,987	1,166,611	2.54	2.42	
Tuftonborough .....	679,353	200	40,792	.....	720,345	717,075	1.48	1.49	
Wakefield .....	1,062,210	4,350	431,277	55,492	1,553,329	1,502,988	3.21	3.14	

Wolfeborough . . .	2,385,280	4,200	278,726	26,635	2,594,841	2,602,006	5.36	5.42
Hale's Location . .	12,000	.....	.....	.....	12,000	12,000	.02	.02
Totals . . . . .	\$15,199.674	\$13,150	\$2,034,067	\$229,505	\$17,477.396	\$17,272.471	\$36.00	\$36.00

TABLE 14.—Continued.  
MERRIMACK COUNTY.

TOWNS.	Amount of invento- ry.	Insurance stock.	Deposits in sav- ings banks.	Railroad stock right of way, and buildings.	Equalized value from 1913.	Equalized value from 1915.	Proportion to each \$1,000 of tax.	
							1915.	1913.
Allenstown .....	\$1,006,511	\$1,200	\$115,254	\$13,777	\$1,136,742	\$1,163,539	\$2.35	\$2.43
Andover .....	870,431	1,075	354,108	32,214	1,257,828	1,190,032	2.60	2.48
Boscawen .....	786,115	1,750	218,140	46,191	1,052,196	1,115,618	2.17	2.32
Bow .....	917,775	.....	236,598	8,430	1,216,803	2,235,310	2.51	4.66
Bradford .....	623,986	4,600	310,967	32,815	972,348	935,710	2.01	1.95
Canterbury .....	649,731	.....	278,296	7,041	935,068	1,009,670	1.93	2.10
Chichester .....	392,089	.....	263,825	57,508	703,422	803,521	1.45	1.67
Concord .....	*19,302,428	296,150	7,505,642	2,155,560	29,310,780	28,771,388	60.69	59.99
Danbury .....	322,900	.....	209,465	13,762	546,127	594,204	1.13	1.24
Dunbarton .....	404,808	.....	183,188	11,213	599,209	628,357	1.23	1.30
Epsom .....	579,523	2,600	285,216	10,960	878,299	890,342	1.81	1.86
Franklin .....	4,997,712	9,250	1,339,486	250,020	6,598,468	6,363,317	13.65	13.27
Henniker .....	1,001,741	30,700	421,372	79,807	1,533,620	1,671,543	3.17	3.49
Hill .....	416,694	.....	123,227	7,182	547,103	516,539	1.13	1.07
Hooksett .....	1,286,061	12,700	263,088	31,613	1,593,462	1,627,511	3.29	3.40
Hopkinton .....	1,169,739	4,325	591,052	25,837	1,790,953	1,843,717	3.70	3.84
Loudon .....	644,088	1,000	420,039	25,011	1,090,138	1,186,645	2.25	2.47
Newbury .....	1,009,649	300	114,517	6,006	1,130,472	938,027	2.33	1.96

New London .....	1,143,558	.....	171,369	19,157	1,334,084	1,323,064	2.76
Northfield .....	1,300,326	.....	235,545	16,020	1,551,891	1,463,650	3.21
Pembroke .....	1,679,670	\$21,125	609,021	25,939	2,335,755	2,369,696	4.83
Pittsfield .....	1,458,020	5,375	630,116	45,441	2,138,952	2,165,119	4.42
Salisbury .....	330,053	.....	175,104	790	505,947	510,445	1.04
Sutton .....	604,026	.....	169,228	2,579	775,832	775,925	1.06
Warner .....	958,580	14,000	463,283	138,561	1,574,424	1,575,112	1.62
Webster .....	443,277	.....	246,873	17,218	707,368	740,286	3.28
Wilmot .....	304,348	500	124,896	7,912	437,656	419,772	1.54
Totals .....	\$44,657,818	\$406,650	\$16,108,915	\$3,088,564	\$64,261,947	\$64,822,059	\$132.86
							\$135.15

\*Includes \$125,000 exempt since 1900.

TABLE 14.—Continued.  
HILLSBOROUGH COUNTY.

TOWNS.	Amount of invest- ment.	Insurance stock.	Deposits in sav- ings banks.	Retail road stock, right of way, and buildings.	Equitized value- tion, 1915.	Equitized value- tion, 1913.	Proportion to each \$1,000 of tax.	
							1915.	1913.
Amherst .....	\$1,242,276	\$500	\$257,566	\$43,326	\$1,543,638	\$1,510,207	\$3.19	\$3.13
Antrim .....	926,669	4,050	324,802	15,334	1,270,855	1,231,149	2.62	2.56
Bedford .....	1,033,727	1,600	286,369	21,773	1,343,469	1,323,182	2.78	2.75
Bennington .....	782,406	1,500	114,717	38,598	937,221	844,860	1.94	1.76
Brookline .....	493,504	.....	30,278	9,772	533,554	587,641	1.10	1.22
Deering .....	320,707	.....	81,620	2,110	404,437	414,335	.83	.86
Francesstown .....	407,556	9,350	170,945	10,330	598,181	616,540	1.23	1.28
Goffstown .....	1,754,696	12,700	771,618	48,367	2,587,381	2,656,317	5.35	5.53
Greenfield .....	420,166	1,875	82,340	22,687	526,968	489,117	1.08	1.01
Greenville .....	899,604	7,700	149,279	12,493	1,069,076	1,080,829	2.21	2.25
Hancock .....	547,395	100	221,032	6,653	775,180	796,708	1.60	1.66
Hillsborough .....	1,500,207	300	613,865	37,815	2,152,187	2,190,513	4.45	4.56
Hollis .....	841,953	13,750	45,851	13,652	915,206	940,122	1.89	1.96
Hudson .....	1,054,005	4,000	166,737	50,903	1,275,645	1,349,922	2.64	2.81
Litchfield .....	390,858	2,700	116,959	1,605	612,122	494,059	1.05	1.03
Lyndeborough .....	479,306	.....	65,357	9,712	55,375	547,785	1.14	1.14
Manchester .....	*72,039,273	631,125	13,015,335	2,274,774	87,960,507	83,786,574	182.07	174.69
Mason .....	329,637	.....	25,261	5,466	360,364	343,606	.71	.71

Merimack .....	† 1,173,013	.....	323,939	45,082	1,542,034	1,460,446	3.19
Milford .....	3,203,113	45,200	516,901	139,432	3,933,646	3,512,584	8.14
Mont Vernon .....	569,205	.....	36,322	5,093	610,620	617,129	1.26
Nashua .....	\$22,639,775	302,725	1,845,639	876,518	25,665,657	25,445,097	53.05
New Boston .....	874,123	1,400	423,829	13,118	1,312,470	1,305,553	2.71
New Ipswich .....	888,701	.....	100,939	5,923	995,623	985,092	2.05
Pelham .....	723,987	.....	18,721	33,254	775,962	734,656	1.53
Peterborough .....	2,308,880	56,900	819,732	84,777	3,270,339	2,845,255	6.76
Sharon .....	166,020	.....	4,571	.....	170,591	110,467	.35
Temple .....	264,609	.....	30,384	272	295,265	295,176	.61
Weare .....	1,053,666	3,300	439,032	7,721	1,503,719	1,535,507	3.11
Wilton .....	1,460,035	6,475	170,870	63,060	1,700,440	1,732,160	3.52
Windsor .....	57,284	.....	9,972	.....	67,256	51,651	.10
<b>Totals .....</b>	<b>\$120,846,356</b>	<b>\$1,107,250</b>	<b>\$21,310,892</b>	<b>\$3,899,520</b>	<b>\$147,164,018</b>	<b>\$304,46</b>	<b>\$296.05</b>

\*Includes \$3,241,189, subject to state and county taxes only.

†Includes \$194,129, subject to state and county taxes only.

‡Includes \$950,712, subject to state and county taxes only.

## **FOURTH ANNUAL REPORT**

TABLE 14.—*Continued.*  
CHESHIRE COUNTY.

TOWNS.	Amount of invent. to yr.	Insurance stock.	Deposits in sav- ings banks.	Railroad stock, right of way, and buildings.	Biquotized valua- tion, 1915.		Biquotized valua- tion, 1913.	Proportion to each \$1,000 of tax.
					1915.	1913.		
Aistead .....	\$632,968	.....	\$59,347	.....	\$692,315	\$721,522	\$1.43	\$1.50
Chesterfield .....	917,105	\$200	23,494	.....	940,799	940,281	1.94	1.94
Dublin .....	1,530,108	.....	142,713	\$414	1,673,235	1,642,893	3.46	3.43
Fitzwilliam .....	828,555	1,250	30,821	7,527	868,163	872,137	1.79	1.82
Gilsland .....	240,096	500	36,229	18	276,843	268,205	.56	.56
Harrisville .....	600,081	.....	310,103	3,700	636,884	667,030	1.31	1.39
Hinsdale .....	2,189,168	4,425	27,442	121,499	2,342,534	2,358,342	4.84	4.92
Jaffrey .....	1,596,712	900	276,526	9,554	1,883,692	1,831,296	3.89	3.82
Keene .....	*10,113,010	210,175	729,927	297,515	11,350,627	11,219,598	23.49	23.40
Mariborough .....	801,954	2,400	89,618	5,520	899,492	976,806	1.86	2.04
Marlboro .....	267,402	.....	32,159	.....	324,368	324,561	.61	.61
Nelson .....	260,349	.....	22,414	.....	282,763	261,875	.58	.54
Richmond .....	562,703	2,600	12,943	.....	578,246	628,365	1.19	1.31
Ridge .....	812,016	.....	83,984	3,620	899,620	1,030,245	1.86	2.15
Roxbury .....	138,639	.....	4,432	200	143,271	140,919	.29	.29
Stoddard .....	280,190	.....	47,908	.....	328,058	325,904	.67	.68
Sullivan .....	213,177	.....	41,443	.....	254,620	254,706	.52	.53
Surry .....	271,282	.....	25,990	300	297,572	270,668	.60	.56

Swanzey .....	1,247,540	2,300	59,718	13,807	1,323,365	1,485,839	2.73
Troy .....	943,800	500	41,576	6,336	992,212	1,010,415	2.05
Walpole .....	2,707,901	3,000	135,015	36,531	2,882,447	3,463,857	5.96
Westmoreland .....	593,110	900	46,566	8,218	648,794	651,502	7.22
Winchester .....	1,983,431	250	32,611	12,340	2,028,632	2,127,273	1.34
<b>Totals .....</b>	<b>\$29,731,257</b>	<b>\$229,400</b>	<b>\$2,035,979</b>	<b>\$527,099</b>	<b>\$32,523,735</b>	<b>\$33,474,126</b>	<b>\$67.16</b>
							<b>\$69.79</b>

\*Includes \$163,000, exempted since 1909.

## FOURTH ANNUAL REPORT

TABLE 14.—Continued.

## SULLIVAN COUNTY.

TOWNS.	Amount of investment	Insurance stock.	Deposits in bank.	Ingrs' basm't in saw-m.	Railroad stock, right of way, and buildings.	Equalized value, 1913.	Equalized value, 1915.	Proportion to each \$1,000 of tax.	1915. 1913.
Acworth .....	\$244,288	\$200	\$24,983	.....	\$369,471	\$428,407	\$0.75	\$0.69	
Charlestown .....	*1,170,554	.....	12,253	\$33,471	1,216,178	1,633,479	2.51	3.40	
Claremont .....	7,329,775	7,050	170,069	41,207	7,548,101	7,144,849	15.62	15.47	
Cornish .....	835,527	.....	35,194	1,900	932,621	911,250	1.92	1.91	
Croydon .....	401,080	.....	27,295	520	428,895	326,027	.87	.68	
Goshen .....	205,259	.....	21,033	.....	226,292	226,514	.45	.47	
Grantham .....	258,306	.....	18,932	1,185	279,423	282,642	.56	.59	
Langdon .....	238,690	.....	21,577	.....	260,267	245,420	.52	.51	
Lempster .....	265,969	.....	19,858	316	286,143	262,457	.58	.55	
Newport .....	3,156,496	26,700	410,699	199,298	3,793,193	3,780,295	7.85	7.88	
Plainfield .....	735,926	.....	85,283	7,185	878,394	851,579	1.81	1.78	
Springfield .....	414,422	.....	27,895	79	442,396	448,348	.91	.93	
Sunapee .....	1,411,722	100	136,338	4,596	1,652,756	1,222,560	3.21	3.17	
Unity .....	337,364	.....	12,938	.....	350,502	353,839	.71	.73	
Washington .....	305,668	.....	72,431	1,121	379,220	356,524	.78	.74	
Totals .....	\$17,531,146	\$34,050	\$1,097,778	\$290,878	\$18,943,852	\$19,044,190	\$39.05	\$39.70	

\* \$86,560, local damage deducted.

## **VALUATION AND TAXATION, 1914.**

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TABLE 14:—*Continued.*  
GRAFTON COUNTY.

TOWNS.	Amount of investment.	Deposits in savings banks.		Insurance stock.		Railroad stock.		Right of way and buildings.		Equitized value, 1915.		Equitized value, 1913.		Proportion to each \$1,000 of tax.
		1915.	1913.	1915.	1913.	1915.	1913.	1915.	1913.	1915.	1913.	1915.	1913.	
Alexandria .....	\$328,558	.......	\$82,015	\$1,044	\$411,617	\$426,886	\$0.85	\$0.89	\$0.89	\$427,807	2.95	\$427,807	2.95	
Ashland .....	1,133,743	\$2,725	234,146	9,012	1,379,626	1,427,627	2.85	2.98	2.98	843,627	1.83	843,627	1.83	
Bath .....	750,171	200	126,012	9,244	885,627	843,627	1.83	1.76	1.76	276,862	.39	276,862	.39	
Benton .....	174,489	.....	15,653	1,385	191,527	191,527	1.785	1.82	1.82	1,823,481	3.78	1,785,181	3.72	
Bethlehem .....	1,543,558	.....	240,758	39,165	333,696	328,643	.69	.68	.68	1,899,692	1.637,273	1,899,692	1.637,273	
Bridgewater .....	275,100	.....	54,956	3,640	35,525	35,525	3.30	3.41	3.41	14,212	908,180	14,212	908,180	
Bristol .....	1,052,660	3,750	507,757	35,222	853,732	905,772	1.76	1.80	1.80	1,200,000	1,355,772	1,200,000	1,355,772	
Campton .....	706,128	500	132,892	10,078	1,264,512	1,264,512	2.61	2.83	2.83	116,171	204,319	116,171	204,319	
Canaan .....	1,023,182	1,500	198,000	41,830	230,258	238,915	.47	.43	.43	116,171	215,564	116,171	215,564	
Dorchester .....	212,610	.....	17,253	395	57,865	56,714	.49	.45	.45	126,913	126,913	57,865	56,714	
Easton .....	181,050	.....	122,956	3,157	71,247	1,326,386	1.326,386	1.326,386	1.326,386	1,326,922	1,326,922	1,326,922	1,326,922	
Ellsworth .....	1,055,297	200	199,642	18,573	10,078	973,891	973,891	973,891	973,891	879,050	879,050	879,050	879,050	
Enfield .....	778,080	.....	185,733	16,171	11,634	707,702	707,702	707,702	707,702	688,698	688,698	688,698	688,698	
Franconia .....	509,897	.....	186,171	23,633	20,063	194,485	194,485	194,485	194,485	184,058	184,058	184,058	184,058	
Grafton .....	170,852	.....	133,996	402,863	15,063	3,553,847	3,287,118	3,287,118	3,287,118	3,284,348	3,284,348	3,284,348	3,284,348	
Hanover .....	3,133,996	1,925	418,967	475	104,151	104,151	7.35	6.82	6.82	3,314,736	6.67	3,314,736	6.67	
Haverhill .....	2,700,755	.....	418,967	475	104,151	104,151	7.35	6.82	6.82	3,284,348	6.67	3,284,348	6.67	

TABLE 14.—*Continued.*  
GRAFTON COUNTY.

TOWNS.	Amount of invent-	IMPROVEMENTS.	Deposits in sav-	Railroad stock,	Right of way,	Buildings,	REGULARIZED VALUE.		REGULARIZED VALUE,	REGULARIZED VALUE,	Proportion to each \$1,000 of tax.
							1915.	1913.			
Hebron .....	210,719	.....	59,720	780	271,219	260,880	.56	.54			
Holderness .....	1,175,384	.....	111,922	3,199	1,290,505	1,242,190	2.67	2.59			
Landalff .....	391,190	.....	61,859	1,069	454,118	514,176	.94	1.07			
Lebanon .....	4,728,514	5,700	655,923	115,982	5,506,099	5,180,565	11.39	10.80			
Lincoln .....	4,575,397	.....	91,931	2,181	4,669,509	4,089,029	9.66	8.51			
Lisbon .....	1,847,429	.....	599,759	11,566	2,458,754	2,455,688	5.09	5.12			
Littleton .....	2,857,020	250	1,018,559	20,337	3,896,166	3,842,429	8.06	8.01			
Livermore .....	625,995	.....	1,756	.....	627,751	345,803	1.29	.73			
Lyman .....	261,640	.....	28,738	.....	288,278	329,894	.59	.68			
Lyme .....	810,648	2,300	149,931	2,216	965,095	1,003,924	1.99	2.09			
Monroe .....	427,148	.....	9,358	.....	436,506	400,045	.90	.83			
Orange .....	169,852	.....	16,656	949	187,457	186,974	.38	.39			
Orford .....	608,019	.....	38,773	.....	646,792	689,438	1.34	1.44			
Piermont .....	515,505	.....	29,041	.....	544,546	599,762	1.12	1.24			
Plymouth .....	1,819,223	19,300	563,651	138,642	2,540,816	2,465,402	5.26	5.14			
Rumney .....	602,491	3,000	234,771	14,845	855,107	786,782	1.77	1.60			
Thornton .....	334,956	.....	40,343	5,266	380,565	367,267	.78	.77			
Warren .....	464,638	1,000	87,947	26,858	580,443	584,619	1.20	1.22			

## VALUATION AND TAXATION, 1914.

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Waterville .....	670,785	.....	145	.....	670,930	532,215	1.38	1.11
Wentworth .....	356,285	1,500	113,212	22,017	493,014	506,586	1.02	1.06
Woodstock .....	610,206	200	52,067	19,714	682,187	832,678	1.41	1.74
Totals .....	\$39,915,926	\$44,525	\$7,051,535	\$753,226	\$47,765,212	\$46,313,559	\$98.71	\$96.56

## FOURTH ANNUAL REPORT

TABLE 14.—*Continued.*  
COOS COUNTY.

TOWNS.	Amount of invento- ry.	Insurance stock.	Deposits in sav- ings banks.	Railroad stock right-of-way, and buildings.	Equalized value in 1915.	Equalized value in 1913.	Proportion to each \$1,000 of tax.
Berlin .....	\$9,749,086	\$2,900	\$449,539	\$35,710	\$10,287,245	\$8,865,316	\$21.19
Carroll .....	1,679,292	.....	67,764	31,217	1,778,273	1,829,998	3.67
Clarksville .....	583,536	.....	5,177	.....	588,713	585,323	1.21
Colebrook .....	1,744,370	1,100	242,425	14,070	2,001,965	2,004,566	4.14
Columbia .....	577,464	.....	17,002	5,907	600,463	655,995	1.24
Dalton .....	258,676	.....	38,816	6,591	304,983	305,223	.62
Dunmer .....	50,071	.....	12,362	491	513,564	379,956	.63
Errol .....	980,659	.....	6,861	.....	987,520	929,828	1.05
Gorham .....	3,638,832	400	372,185	46,809	4,058,226	1,943,530	.79
Jefferson .....	887,717	100	100,966	10,550	989,333	982,331	.79
Lancaster .....	2,469,271	3,750	852,493	109,715	3,435,229	3,303,030	2.04
Milan .....	919,851	.....	67,861	3,453	991,165	810,657	1.69
Northumberland .....	1,226,790	.....	146,926	42,459	1,416,175	1,332,243	2.93
Pittsburg .....	2,993,934	.....	9,777	.....	3,003,711	3,785,781	2.78
Randolph .....	239,105	.....	8,916	9,861	257,982	268,357	.62
Shelburne .....	*528,326	.....	45,263	7,133	580,722	557,791	.53
Stark .....	447,040	.....	57,559	5,647	510,246	445,684	1.16
Stewartstown .....	709,444	.....	38,211	7,092	754,747	758,922	1.04
					754,747	758,922	.93
						1.55	1.58

Stratford .....	1,060,440	.....	104,623	38,487	1,202,550	1,229,355	2.48	2.56
Wentworth's Loc'n	444,252	.....	38	.....	444,290	238,462	.91	.50
Whitelield .....	1,231,416	.....	241,769	43,134	1,516,319	1,673,489	3.13	3.49
Totals .....	<u>\$32,870,212</u>	<u>\$8,250</u>	<u>\$2,886,633</u>	<u>\$418,326</u>	<u>\$36,182,421</u>	<u>\$32,885,837</u>	<u>\$74.73</u>	<u>\$68.56</u>

\*\$28,900 deducted for land acquired by the U. S.

TABLE 14.—*Continued.*  
UNINCORPORATED PLACES IN COOS COUNTY.

	Number of acres.	Equalized value in 1915.	Equalized value in 1913.	Proportion to each \$1,000 of tax.	
				1915.	1913.
Bean's Grant .....	3,300	\$125,000	\$125,000	\$0.25	\$0.26
*Bean's Purchase .....	8,529	30,000	15,000	.06	.03
Cambridge .....	30,710	667,000	667,000	1.38	1.39
Chandler's Purchase .....	10,000	60,000	60,000	.12	.12
Crawford's Purchase .....	5,817	100,000	87,000	.20	.18
Cutts' Grant .....	7,680	60,000	40,000	.12	.08
†Dixville .....	31,242	1,258,160	558,000	2.60	1.17
Dix's Grant .....	12,230	200,000	125,000	.41	.26
Erving's Grant .....	2,388	75,000	52,000	.16	.11
Gilmanton and Atkinson Academy Grant .....	12,194	156,000	156,000	.32	.33
Hadley's Purchase .....	6,400	52,000	64,000	.10	.13
Kilkenny .....	17,055	35,000	35,000	.07	.07
Millsfield .....	26,574	350,000	304,000	.72	.64
Odell .....	29,926	300,000	175,000	.62	.37
†Pinkham's Grant .....	1,809	14,000	10,000	.02	.02
Sargent's Purchase .....	15,000	175,000	375,000	.36	.79
Second College Grant .....	26,225	250,000	200,000	.51	.41

Success	34,732	460,000	460,000	.95	.96
Thompson and Meserve's Purchase	12,000	200,000	200,000	.41	.41
§ Totals	293,811	\$4,567,160	\$3,708,000	\$9.38	\$7.73

•Thirty-one thousand acres acquired by the United States in 1913.

<sup>†</sup>Includes \$110 savings bank deposits.

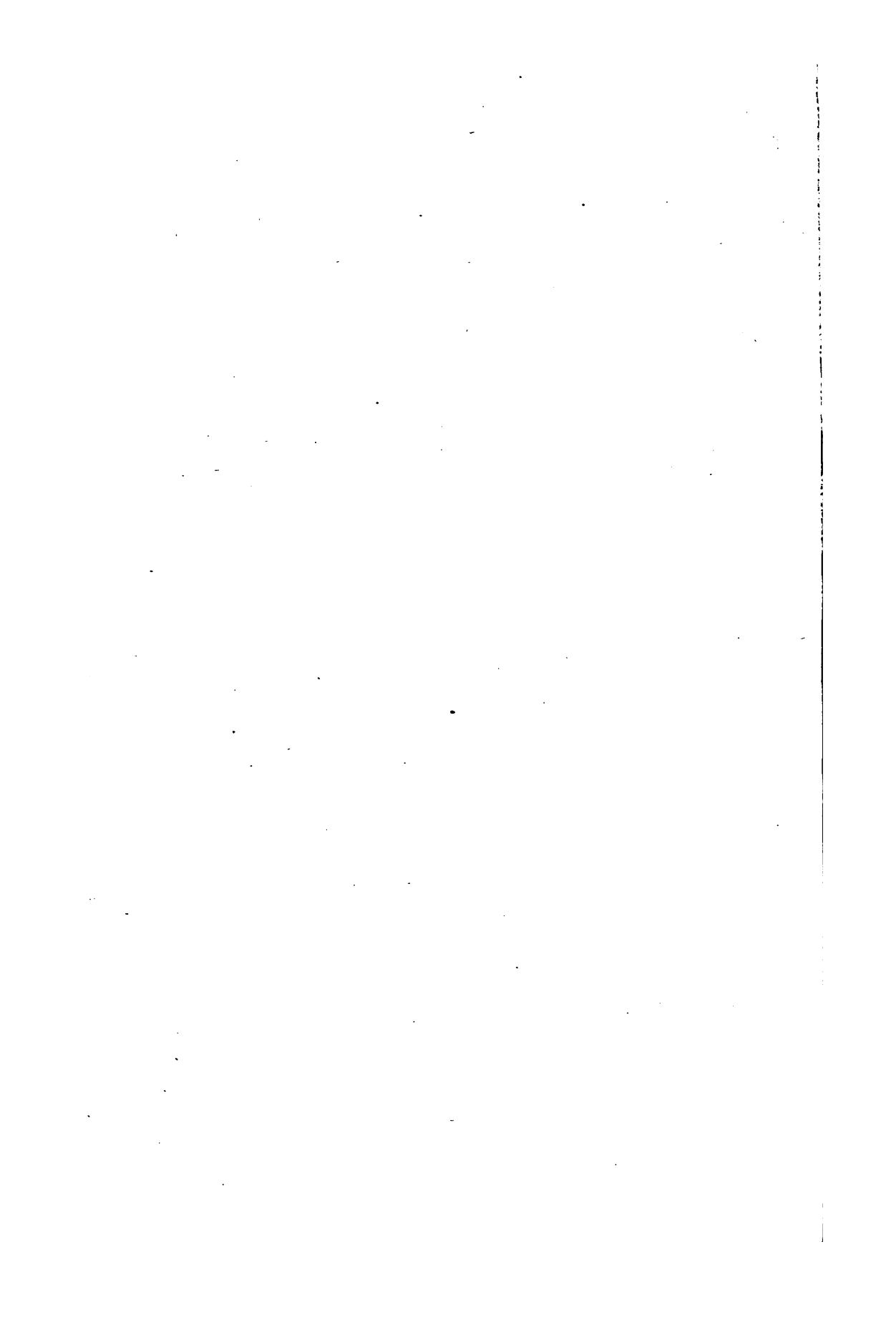
<sup>‡</sup>About nine hundred acres acquired by the United States in 1914.

<sup>§</sup>Low & Burbank's Grant, Green's Grant and Martin's Location acquired by the United States in 1914.

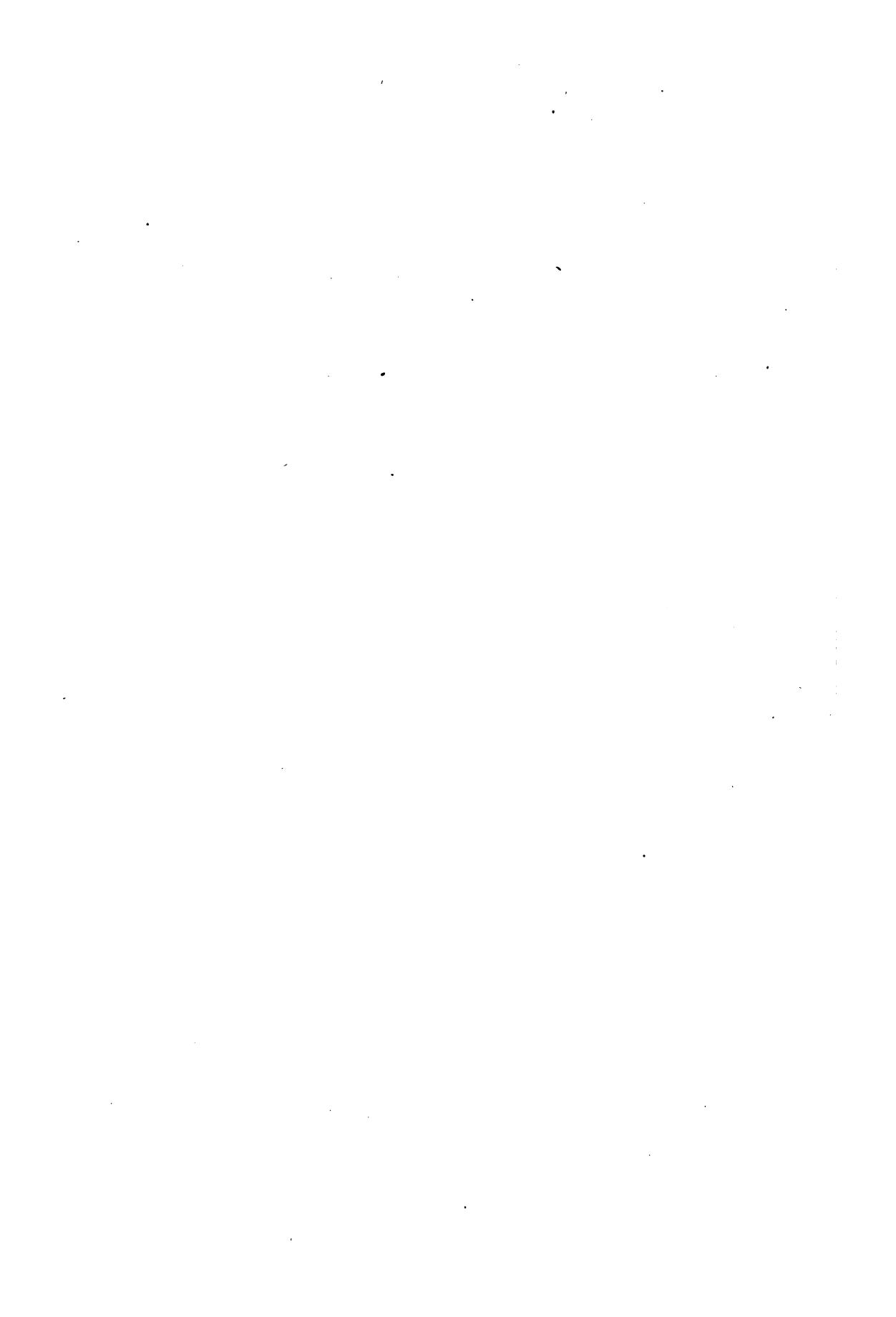
TABLE 14.—Concluded.  
SUMMARY.

COUNTIES.	Amount of investment.	Insurance stock.	Deposits in savings banks.	Railroad stock, right of way, and buildings.	Equitized value, 1915.	Equitized value, 1913.	Proportion to each \$1,000 of tax.	
							1915.	1913.
Rockingham .....	\$11,802,215	\$201,050	\$83,68,078 9,088,924	\$1,187,565 838,205	\$51,618,908 39,034,615	\$57,759,334 38,775,458	\$106.69 80.63	\$120.42 80.84
Strafford .....	29,068,811	38,675	67,575	4,459,091	729,407	24,400,162	23,563,682	50.33
Belknap .....	19,144,089	13,150	15,199,674	2,035,067	229,505	17,477,396	17,272,471	49.12
Carroll .....	44,657,838	406,650	16,108,915	3,088,564	64,261,947	64,822,059	132.86	36.00
Merrimack .....	120,846,356	1,107,280	21,310,892	3,889,520	147,164,018	141,994,139	304.46	135.15
Hillsborough .....	29,731,257	239,400	2,035,979	527,099	32,523,735	33,474,126	67.16	296.05
Cheshire .....	17,552,146	34,050	1,097,778	290,878	18,943,852	19,044,190	39.05	69.79
Sullivan .....	39,915,926	44,525	7,051,535	753,226	47,765,212	46,313,559	98.71	39.70
Grafton .....	32,871,212	8,250	2,886,633	418,326	36,183,421	32,885,837	74.73	96.56
Unincorporated places .....	4,567,000	.....	160	.....	4,567,160	3,748,000	9.38	68.56
Totals .....	\$395,324,504	\$2,210,575	\$74,443,052	\$11,902,295	\$483,940,426	\$479,652,855	\$1,000.00	\$1,000.00





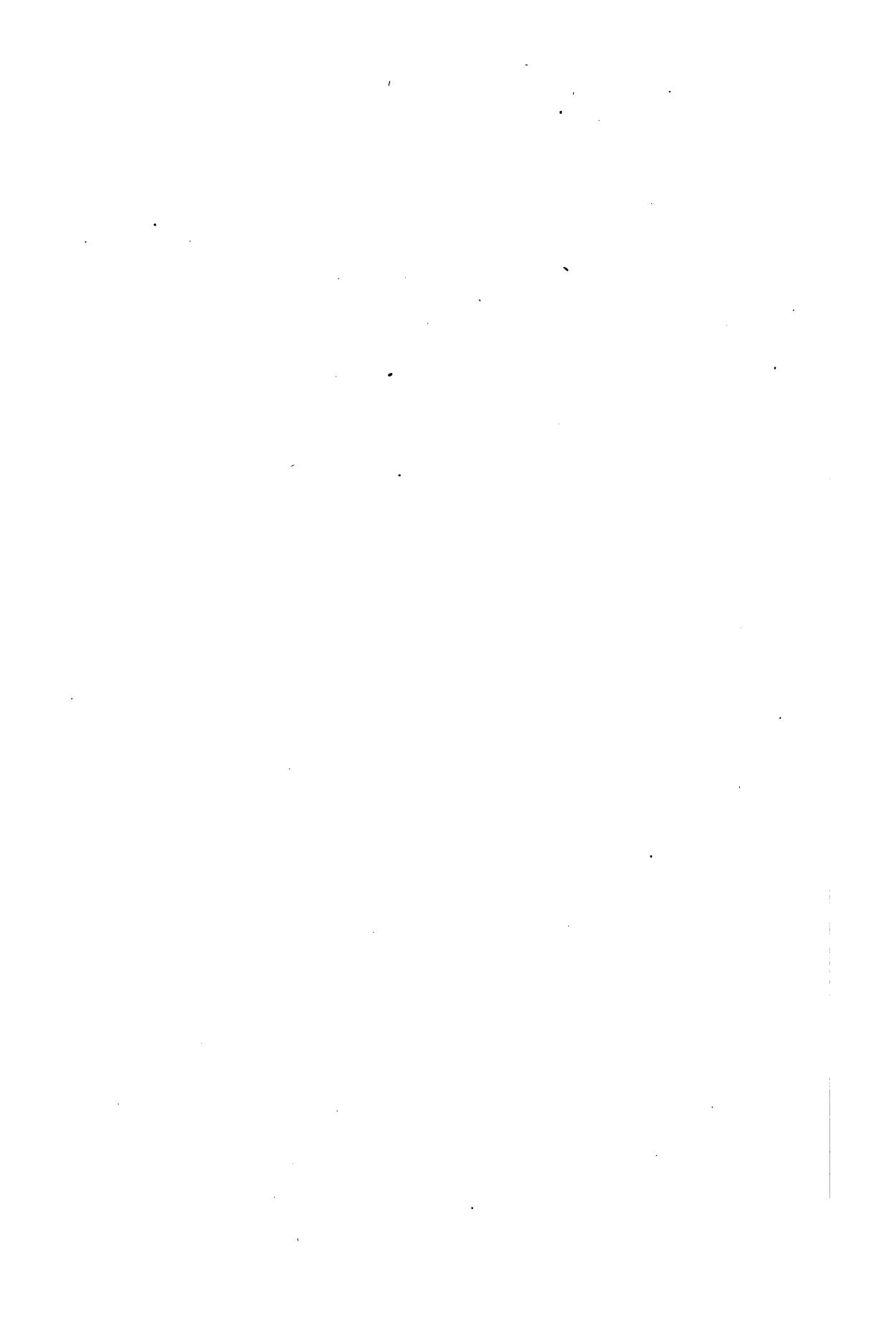




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TABLE 14.—Concluded.

## SUMMARY.

COUNTIES.	Amount of invest- ment.	Insurance stock. In savings banks.	Deposits in sav- ings banks.	Railroad stock, right of way, and buildings.	Equalized value- ation, 1915.	Equalized value- ation, 1913.	Proportion to each \$1,000 of tax.	
							1915.	1913.
Rockingham .....	\$11,802,215	\$261,050	\$8,368,078	\$1,187,565	\$51,618,908	\$57,759,334	\$106.69	\$120.42
Stratford .....	29,068,811	38,675	9,088,924	838,205	39,034,615	38,775,455	80.63	80.84
Belknap .....	19,144,089	67,575	4,459,091	729,407	24,400,162	23,563,682	50.33	49.12
Carroll .....	15,199,674	13,150	2,035,067	229,505	17,477,396	17,272,471	36.00	36.00
Merrimack .....	44,657,818	406,650	16,108,915	3,088,564	64,261,947	64,822,059	132.86	135.15
Hillsborough .....	129,846,356	1,107,250	21,310,892	3,899,520	147,164,018	141,994,139	304.46	296.05
Cheshire .....	29,731,257	229,400	2,035,979	527,099	32,523,735	33,474,126	67.16	69.79
Sullivan .....	17,522,146	34,050	1,097,778	290,378	18,943,852	19,044,190	39.05	39.70
Grafton .....	39,915,926	44,525	7,051,535	753,226	47,765,212	46,313,559	98.71	96.56
Coös .....	32,870,212	8,250	2,886,633	418,326	36,183,421	32,885,337	74.73	68.56
Unincorporated places .....	4,567,000	.....	160	.....	4,567,160	3,748,000	9.38	7.81
Totals .....	\$395,324,504	\$2,210,575	\$74,443,052	\$11,962,295	\$483,940,426	\$479,652,855	\$1,000.00	\$1,000.00

